

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X	
	:
In re	:
	:
LEHMAN BROTHERS HOLDINGS INC., et al.,	:
	:
Debtors.	:
	:
-----X	:
	Chapter 11 Case No.
	08-13555 (JMP)
	(Jointly Administered)
	Ref. Docket Nos. 19377, 19378,
	19381, 19383, 19384, 19386-19388,
	19390-19393, 19396-19401

AFFIDAVIT OF SERVICE

STATE OF NEW YORK)
) ss.:
COUNTY OF NEW YORK)

PETE CARIS, being duly sworn, deposes and says:

1. I am employed as a Noticing Coordinator by Epiq Bankruptcy Solutions, LLC, located at 757 Third Avenue, New York, New York 10017. I am over the age of eighteen years and am not a party to the above-captioned action.
2. On August 19, 2011, I caused to be served:
 - a. the “Notice of Hearing on the Debtors’ One Hundred Seventy-Eighth Omnibus Objection to Claims (No Liability 401(k) Claims),” dated August 19, 2011, to which was attached the “Debtors’ One Hundred Seventy-Eighth Omnibus Objection to Claims (No Liability 401(k) Claims),” dated August 19, 2011 [Docket No. 19377], (the “178th Omnibus Objection”),
 - b. the “Notice of Hearing on Debtors’ One Hundred Seventy-Ninth Omnibus Objection to Claims (No Liability Derivatives Claims),” dated August 19, 2011, to which was attached the “Debtors’ One Hundred Seventy-Ninth Omnibus Objection to Claims (No Liability Derivatives Claims),” dated August 19, 2011 [Docket No. 19378], (the “179th Omnibus Objection”),
 - c. the “Notice of Hearing on Debtors’ One Hundred Sixty-Fifth Omnibus Objection to Claims (Inconsistent Debtor Claims),” dated August 19, 2011, to which was attached the “Debtors’ One Hundred Sixty-Fifth Omnibus Objection to Claims (Inconsistent Debtor Claims),” dated August 19, 2011 [Docket No. 19381], (the “165th Omnibus Objection”),
 - d. the “Notice of Hearing on Debtors’ One Hundred Sixty-Sixth Omnibus Objection to Claims (No Supporting Documentation Claims),” dated August 19, 2011, to which was attached the “Debtors’ One Hundred Sixty-Sixth Omnibus Objection to Claims (No

Supporting Documentation Claims),” dated August 19, 2011 [Docket No. 19383], (the “166th Omnibus Objection”),

- e. the “Notice of Hearing on Debtors’ One Hundred Sixty-Seventh Omnibus Objection to Claims (Settled Derivatives Claims),” dated August 19, 2011, to which was attached the “Debtors’ One Hundred Sixty-Seventh Omnibus Objection to Claims (Settled Derivatives Claims),” dated August 19, 2011 [Docket No. 19384], (the “167th Omnibus Objection”),
- f. the “Notice of Hearing on Debtors’ One Hundred Sixty-Eighth Omnibus Objection to Claims (Settled Derivatives Claims),” dated August 19, 2011, to which was attached the “Debtors’ One Hundred Sixty-Eighth Omnibus Objection to Claims (Settled Derivatives Claims),” dated August 19, 2011 [Docket No. 19386], (the “168th Omnibus Objection”),
- g. the “Notice of Hearing on Debtors’ One Hundred Sixty-Ninth Omnibus Objection to Claims (To Reclassify Proofs of Claim as Equity Interests),” dated August 19, 2011, to which was attached the “Debtors’ One Hundred Sixty-Ninth Omnibus Objection to Claims (To Reclassify Proofs of Claim as Equity Interests),” dated August 19, 2011 [Docket No. 19387], (the “169th Omnibus Objection”),
- h. the “Notice of Hearing on Debtors’ One Hundred Seventieth Omnibus Objection to Claims (No Blocking Number LPS Claims),” dated August 19, 2011, to which was attached the “Debtors’ One Hundred Seventieth Omnibus Objection to Claims (No Blocking Number LPS Claims),” dated August 19, 2011 [Docket No. 19388], (the “170th Omnibus Objection”),
- i. the “Notice of Hearing on Debtors’ One Hundred Seventy-Fourth Omnibus Objection to Claims (To Reclassify Proofs of Claim as Equity Interests),” dated August 19, 2011, to which was attached the “Debtors’ One Hundred Seventy-Fourth Omnibus Objection to Claims (To Reclassify Proofs of Claim as Equity Interests),” dated August 19, 2011 [Docket No. 19390], (the “174th Omnibus Objection”),
- j. the “Notice of Hearing on Debtors’ One Hundred Seventy-Fifth Omnibus Objection to Claims (No Liability Pension Claims),” dated August 19, 2011, to which was attached the “Debtors’ One Hundred Seventy-Fifth Omnibus Objection to Claims (No Liability Pension Claims),” dated August 19, 2011 [Docket No. 19391], (the “175th Omnibus Objection”),
- k. the “Notice of Hearing on Debtors’ One Hundred Seventy-Sixth Omnibus Objection to Claims (To Reclassify Proofs of Claim as Equity Interests),” dated August 19, 2011, to which was attached the “Debtors’ One Hundred Seventy-Sixth Omnibus Objection to Claims (To Reclassify Proofs of Claim as Equity Interests),” dated August 19, 2011 [Docket No. 19392], (the “176th Omnibus Objection”),
- l. the “Notice of Hearing on Debtors’ One Hundred Seventy-Seventh Omnibus Objection to Claims (No Liability Non-Debtor Employee Claims),” dated August 19, 2011, to which was attached the “Debtors’ One Hundred Seventy-Seventh Omnibus Objection to

Claims (No Liability Non-Debtor Employee Claims),” dated August 19, 2011 [Docket No. 19393], (the “177th Omnibus Objection”),

- m. the “Notice of Hearing on Debtors’ One Hundred Eightieth Omnibus Objection to Claims (Invalid Blocking Number LPS Claims),” dated August 19, 2011, to which was attached the “Debtors’ One Hundred Eightieth Omnibus Objection to Claims (Invalid Blocking Number LPS Claims),” dated August 19, 2011 [Docket No. 19396], (the “180th Omnibus Objection”),
- n. the “Notice of Hearing on Debtors’ One Hundred Eighty-First Omnibus Objection to Claims (Duplicative LPS Claims),” dated August 19, 2011, to which was attached the “Debtors’ One Hundred Eighty-First Omnibus Objection to Claims (Duplicative LPS Claims),” dated August 19, 2011 [Docket No. 19397], (the “181st Omnibus Objection”),
- o. the “Notice of Hearing on Debtors’ One Hundred Eighty-Second Omnibus Objection to Claims (Valued Derivative Claims),” dated August 19, 2011, to which was attached the “Debtors’ One Hundred Eighty-Second Omnibus Objection to Claims (Valued Derivative Claims),” dated August 19, 2011 [Docket No. 19398], (the “182nd Omnibus Objection”),
- p. the “Notice of Hearing on Debtors’ One Hundred Seventy-Third Omnibus Objection to Claims (No Liability Employee Claims),” dated August 19, 2011, to which was attached the “Debtors’ One Hundred Seventy-Third Omnibus Objection to Claims (No Liability Employee Claims),” dated August 19, 2011 [Docket No. 19399], (the “173rd Omnibus Objection”),
- q. the “Notice of Hearing on Debtors’ One Hundred Seventy-First Omnibus Objection to Claims (Duplicative of Indenture Trustee Claims),” dated August 19, 2011, to which was attached the “Debtors’ One Hundred Seventy-First Omnibus Objection to Claims (Duplicative of Indenture Trustee Claims),” dated August 19, 2011 [Docket No. 19400], (the “171st Omnibus Objection”),
- r. the “Notice of Hearing on Debtors’ One Hundred Seventy-Second Omnibus Objection to Claims (Amended and Superseded Claims),” dated August 19, 2011, to which was attached the “Debtors’ One Hundred Seventy-Second Omnibus Objection to Claims (Amended and Superseded Claims),” dated August 19, 2011 [Docket No. 19401], (the “172nd Omnibus Objection”),
- s. a customized version of the “Notice of Hearing on Debtors’ One Hundred Seventy-Third Omnibus Objection to Claims (No Liability Employee Claims),” dated August 19, 2011, related to Docket No. 19399, a sample of which is annexed hereto as Exhibit A, (the “173rd Omnibus Custom Notice”),
- t. a customized version of the “Notice of Hearing on Debtors’ One Hundred Seventy-Sixth Omnibus Objection to Claims (To Reclassify Proofs of Claim as Equity Interests),” dated August 19, 2011, related to Docket No. 19392, a sample of which is annexed hereto as Exhibit B, (the “176th Omnibus Custom Notice”), and

- u. a customized version of the “Notice of Hearing on Debtors’ One Hundred Seventy-Seventh Omnibus Objection to Claims (No Liability Non-Debtor Employee Claims),” dated August 19, 2011, related to Docket No. 19393, a sample of which is annexed hereto as Exhibit C, (the “177th Omnibus Custom Notice”),

by causing:

- i. true and correct copies of the 178th Omnibus Objection, 179th Omnibus Objection, 165th Omnibus Objection, 166th Omnibus Objection, 167th Omnibus Objection, 168th Omnibus Objection, 169th Omnibus Objection, 170th Omnibus Objection, 174th Omnibus Objection, 175th Omnibus Objection, 176th Omnibus Objection, 177th Omnibus Objection, 180th Omnibus Objection, 181st Omnibus Objection, 182nd Omnibus Objection, 173rd Omnibus Objection, 171st Omnibus Objection and 172nd Omnibus Objection, to be delivered by electronic mail to those parties listed on the annexed Exhibit D,
- ii. true and correct copies of the 178th Omnibus Objection, 179th Omnibus Objection, 165th Omnibus Objection, 166th Omnibus Objection, 167th Omnibus Objection, 168th Omnibus Objection, 169th Omnibus Objection, 170th Omnibus Objection, 174th Omnibus Objection, 175th Omnibus Objection, 176th Omnibus Objection, 177th Omnibus Objection, 180th Omnibus Objection, 181st Omnibus Objection, 182nd Omnibus Objection, 173rd Omnibus Objection, 171st Omnibus Objection and 172nd Omnibus Objection, to be enclosed securely in separate postage-prepaid envelopes and delivered by overnight mail to those parties listed on the annexed Exhibit E,
- iii. true and correct copies of the 178th Omnibus Objection, to be enclosed securely in separate postage-prepaid envelopes and delivered via first class mail to those parties listed on the annexed Exhibit F,
- iv. true and correct copies of the 179th Omnibus Objection, to be enclosed securely in separate postage-prepaid envelopes and delivered via first class mail to those parties listed on the annexed Exhibit G,
- v. true and correct copies of 165th Omnibus Objection, to be enclosed securely in separate postage-prepaid envelopes and delivered via first class mail to those parties listed on the annexed Exhibit H,
- vi. true and correct copies of the 166th Omnibus Objection, to be enclosed securely in separate postage-prepaid envelopes and delivered via first class mail to those parties listed on the annexed Exhibit I,
- vii. true and correct copies of the 167th Omnibus Objection, to be enclosed securely in separate postage-prepaid envelopes and delivered via first class mail to those parties listed on the annexed Exhibit J,
- viii. true and correct copies of the 168th Omnibus Objection, to be enclosed securely in separate postage-prepaid envelopes and delivered via first class mail to those parties listed on the annexed Exhibit K,

- ix. true and correct copies of the 169th Omnibus Objection, to be enclosed securely in separate postage-prepaid envelopes and delivered via first class mail to those parties listed on the annexed Exhibit L,
- x. true and correct copies of the 170th Omnibus Objection, to be enclosed securely in separate postage-prepaid envelopes and delivered via first class mail to those parties listed on the annexed Exhibit M,
- xi. true and correct copies of the 174th Omnibus Objection, to be enclosed securely in separate postage-prepaid envelopes and delivered via first class mail to those parties listed on the annexed Exhibit N,
- xii. true and correct copies of the 175th Omnibus Objection, to be enclosed securely in separate postage-prepaid envelopes and delivered via first class mail to those parties listed on the annexed Exhibit O,
- xiii. true and correct copies of the 180th Omnibus Objection, to be enclosed securely in separate postage-prepaid envelopes and delivered via first class mail to those parties listed on the annexed Exhibit P,
- xiv. true and correct copies of the 181st Omnibus Objection, to be enclosed securely in separate postage-prepaid envelopes and delivered via first class mail to those parties listed on the annexed Exhibit Q,
- xv. true and correct copies of the 182nd Omnibus Objection, to be enclosed securely in separate postage-prepaid envelopes and delivered via first class mail to those parties listed on the annexed Exhibit R,
- xvi. true and correct copies of the 171st Omnibus Objection, to be enclosed securely in separate postage-prepaid envelopes and delivered via first class mail to those parties listed on the annexed Exhibit S,
- xvii. true and correct copies of the 172nd Omnibus Objection, to be enclosed securely in separate postage-prepaid envelopes and delivered via first class mail to those parties listed on the annexed Exhibit T,
- xviii. the 173rd Omnibus Custom Notice, customized to include the name and address of the creditor and identification of the claim that is the subject of the objection, to be enclosed securely in separate postage pre-paid envelopes and delivered by first class mail to those parties listed on the annexed Exhibit U,
- xix. the 176th Omnibus Custom Notice, customized to include the name and address of the creditor and identification of the claim that is the subject of the objection, to be enclosed securely in separate postage pre-paid envelopes and delivered by first class mail to those parties listed on the annexed Exhibit V, and

- xx. the 177th Omnibus Custom Notice, customized to include the name and address of the creditor and identification of the claim that is the subject of the objection, to be enclosed securely in separate postage pre-paid envelopes and delivered by first class mail to those parties listed on the annexed Exhibit W.
3. All envelopes utilized in the service of the foregoing contained the following legend:
“LEGAL DOCUMENTS ENCLOSED. PLEASE DIRECT TO ATTENTION OF
ADDRESSEE, PRESIDENT OR LEGAL DEPARTMENT.”

Sworn to before me this
23rd day of August, 2011

/s/ Cassandra Murray

Notary Public, State of New York
No. 01MU6220179

Qualified in the County of Queens
Commission Expires April 12, 2014

/s/ Pete Caris

Pete Caris

EXHIBIT A

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re

LEHMAN BROTHERS HOLDINGS INC., et al.,

Debtors.

Chapter 11 Case No.

08-13555 (JMP)

(Jointly Administered)

LBH OMNI173 08-19-2011 (MERGE2, TXNUM2) 4000072691 BAR(23) MAIL ID *** 000050941400 *** BSIUSE: 19

DEAN, MICHAEL CHARLES
22 ORIANA HOUSE
10 VICTORY PLACE
LONDON, UNITED KINGDOM

**THIS IS A NOTICE REGARDING YOUR CLAIM(S). YOU MUST READ IT
AND TAKE ACTION IF YOU DISAGREE WITH THE OBJECTION.**

**IF YOU HAVE ANY QUESTIONS ABOUT THIS NOTICE OR THE OBJECTION,
PLEASE CONTACT DEBTORS' COUNSEL, ERIKA DEL NIDO, ESQ., AT 212-310-8323.**

**NOTICE OF HEARING ON DEBTORS' ONE HUNDRED SEVENTY-THIRD
OMNIBUS OBJECTION TO CLAIMS (NO LIABILITY EMPLOYEE CLAIMS)**

CLAIM TO BE DISALLOWED & EXPUNGED	
Creditor Name and Address: DEAN, MICHAEL CHARLES 22 ORIANA HOUSE 10 VICTORY PLACE LONDON, UNITED KINGDOM	Claim Number: 25762 Date Filed: 9/21/2009 Debtor: 08-13555 Classification and Amount: UNSECURED: \$ 250,000.00 UNLIQUIDATED

PLEASE TAKE NOTICE that, on August 19, 2011, Lehman Brothers Holdings Inc. and certain of its affiliates (collectively, the "Debtors") filed their One Hundred Seventy-Third Omnibus Objection to Claims (No Liability Employee Claims) (the "Objection") with the United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court").¹

The Objection requests that the Bankruptcy Court disallow and expunge your claim listed above under CLAIM TO BE DISALLOWED & EXPUNGED on the ground that it was filed against the Debtors asserting claims for deferred compensation that are not liabilities of the Debtors. **Any claim that the Bankruptcy Court expunges and disallows will be treated as if it had not been filed and you will not be entitled to any distribution on account thereof.**

If you do NOT oppose the disallowance and expungement of your claim listed above under CLAIM TO BE DISALLOWED & EXPUNGED, then you do NOT need to file a written response to the Objection and you do NOT need to appear at the hearing.

If you DO oppose the disallowance and expungement of your claim listed above under CLAIM TO BE DISALLOWED & EXPUNGED, then you MUST file with the Court and serve on the parties listed below a written response to the Objection that is received on or before 4:00 p.m. prevailing Eastern Time on September 20, 2011 (the "Response Deadline").

Your response, if any, must contain at a minimum the following: (i) a caption setting forth the name of the Bankruptcy Court, the names of the Debtors, the case number and the title of the Objection to which the response is directed; (ii) the name of the claimant and description of the basis for the amount of the claim; (iii) a concise statement setting forth the reasons why

¹ A list of the Debtors, along with the last four digits of each Debtor's federal tax identification number, is available on the Debtors' website at <http://www.lehman-docket.com>.

the claim should not be disallowed and expunged for the reasons set forth in the Objection, including, but not limited to, the specific factual and legal bases upon which you will rely in opposing the Objection; (iv) all documentation or other evidence of the claim, to the extent not included with the proof of claim previously filed with the Bankruptcy Court or provided to the Debtors in response to the Derivative Questionnaire and/or Guarantee Questionnaire (as defined in the order, dated July 2, 2009, establishing the deadline for filing proofs of claim, approving the form and manner of notice thereof and approving the proof of claim form [Docket No. 4271]), upon which you will rely in opposing the Objection; (v) the address(es) to which the Debtors must return any reply to your response, if different from that presented in the proof of claim; and (vi) the name, address, and telephone number of the person (which may be you or your legal representative) possessing ultimate authority to reconcile, settle, or otherwise resolve the claim on your behalf.

The Bankruptcy Court will consider a response only if the response is timely filed, served, and received. A response will be deemed timely filed, served, and received only if the original response is actually received on or before the Response Deadline by (i) the chambers of the Honorable James M. Peck, One Bowling Green, New York, New York 10004, Courtroom 601; (ii) attorneys for the Debtors, Weil Gotshal & Manges LLP, 767 Fifth Avenue, New York, New York 10153 (Attn: Robert J. Lemons, Esq. and Mark Bernstein, Esq.); (iii) the Office of the United States Trustee for Region 2, 33 Whitehall Street, 21st Floor, New York, New York 10004 (Attn: Tracy Hope Davis, Esq., Elisabetta Gasparini, Esq. and Andrea Schwartz, Esq.); and (iv) attorneys for the official committee of unsecured creditors appointed in these cases, Milbank, Tweed, Hadley & McCloy LLP, 1 Chase Manhattan Plaza, New York, New York 10005 (Attn: Dennis F. Dunne, Esq., Dennis O'Donnell, Esq., and Evan Fleck, Esq.)

A hearing will be held on October 2, 2011 to consider the Objection. The hearing will be held at 10:00 a.m. prevailing Eastern Time in the United States Bankruptcy Court for the Southern District of New York, One Bowling Green, New York, New York 10004, Courtroom 601. If you file a written response to the Objection, you should plan to appear at the hearing. The Debtors, however, reserve the right to continue the hearing on the Objection with respect to your claim. If the Debtors do continue the hearing with respect to your claim, then the hearing will be held at a later date. If the Debtors do not continue the hearing with respect to your claim, then a hearing on the Objection will be conducted on the above date.

If the Bankruptcy Court does NOT disallow and expunge your claim listed above under CLAIM TO BE DISALLOWED & EXPUNGED, then the Debtors have the right to object on other grounds to the claim (or to any other claims you may have filed) at a later date. You will receive a separate notice of any such objections.

You may participate in a hearing telephonically provided that you comply with the Court's instructions (including, without limitation, providing prior written notice to counsel for the Debtors and any statutory committees), which can be found on the Court's website at www.nysb.uscourts.gov.

If you wish to view the complete Objection, you can do so on the Court's electronic docket for the Debtors' chapter 11 cases, which is posted on the internet at www.nysb.uscourts.gov (a PACER login and password are required and can be obtained through the PACER Service Center at www.pacer.psc.uscourts.gov), or for free at <http://www.lehman-docket.com>. If you would like to request a complete copy of the Objection at the Debtors' expense, please contact the Debtors' approved claims agent Epiq Bankruptcy Solutions, LLC toll-free at 1-866-879-0688.

If you have any questions about this notice or the Objection, please contact Debtors' counsel, Erika del Nido, Esq., at 212-310-8323. CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE BANKRUPTCY COURT TO DISCUSS THE MERITS OF THEIR CLAIMS.

DATED: August 19, 2011
New York, New York

WEIL, GOTSHAL & MANGES LLP
767 Fifth Avenue
New York, New York 10153
(212) 310-8000
Robert J. Lemons

ATTORNEYS FOR DEBTORS
AND DEBTORS IN POSSESSION

EXHIBIT B

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X		
In re	:	Chapter 11 Case No.
	:	
LEHMAN BROTHERS HOLDINGS INC., et al.,	:	08-13555 (JMP)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----X		

LBH OMNI176 08-19-2011 (MERGE2,TXNUM2) 4000070944 BAR(23) MAIL ID *** 000050941679 *** BSIUSE: 1

CARAFI, PEDRO
AV. URUGUAY 3241 UF 35
SAN FERNANDO (1644)
BUENOS AIRES, ARGENTINA

**THIS IS A NOTICE REGARDING YOUR CLAIM(S). YOU MUST READ IT
AND TAKE ACTION IF YOU DISAGREE WITH THE OBJECTION.**

**IF YOU HAVE ANY QUESTIONS ABOUT THIS NOTICE OR THE OBJECTION,
PLEASE CONTACT DEBTORS' COUNSEL, ERIKA DEL NIDO, ESQ., AT 212-310-8323.**

**NOTICE OF HEARING ON DEBTORS' ONE HUNDRED SEVENTY-SIXTH OMNIBUS
OBJECTION TO CLAIMS (TO RECLASSIFY PROOFS OF CLAIM AS EQUITY INTERESTS)**

CLAIM TO BE RECLASSIFIED		
Creditor Name and Address: CARAFI, PEDRO AV. URUGUAY 3241 UF 35 SAN FERNANDO (1644) BUENOS AIRES, ARGENTINA	Claim Number:	24299
	Date Filed:	9/21/2009
	Debtor:	08-13555
	Classification and Amount:	PRIORITY: \$ 145,122.97

PLEASE TAKE NOTICE that, on August 19, 2011, Lehman Brothers Holdings Inc. ("LBHI") and certain of its affiliates (collectively, the "Debtors") filed their One Hundred Seventy-Sixth Omnibus Objection to Claims (To Reclassify Proofs of Claim as Equity Interests) (the "Objection") with the United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court").¹

The Objection requests that the Bankruptcy Court reclassify your claim listed above under CLAIM TO BE RECLASSIFIED as an equity interest on the ground that it is based on either restricted stock units, contingent stock awards, stock options, or other equity-related compensation, both distributed and not distributed, and vested and unvested (collectively, the "Equity Awards"), and that ownership of the Equity Awards constitutes an equity interest in a Debtor but does not constitute a claim against a Debtor's estate as such term is defined in section 101 of title 11 of the United States Code (the "Bankruptcy Code"). **Any claim that the Bankruptcy Court reclassifies as an equity interest will not be classified as a claim against LBHI but rather will be treated equivalent with other equity interests in LBHI.**

If you do NOT oppose the reclassification of your claim listed above under CLAIM TO BE RECLASSIFIED, then you do NOT need to file a written response to the Objection and you do NOT need to appear at the hearing.

¹ A list of the Debtors, along with the last four digits of each Debtor's federal tax identification number, is available on the Debtors' website at <http://www.lehman-docket.com>.

If you DO oppose the reclassification of your claim listed above under CLAIM TO BE RECLASSIFIED, then you MUST file with the Court and serve on the parties listed below a written response to the Objection that is received on or before 4:00 p.m. prevailing Eastern Time on September 20, 2011 (the "Response Deadline").

Your response, if any, must contain at a minimum the following: (i) a caption setting forth the name of the Bankruptcy Court, the names of the Debtors, the case number and the title of the Objection to which the response is directed; (ii) the name of the claimant and description of the basis for the amount of the claim; (iii) a concise statement setting forth the reasons why the claim should not be reclassified for the reasons set forth in the Objection, including, but not limited to, the specific factual and legal bases upon which you will rely in opposing the Objection; (iv) all documentation or other evidence of the claim, to the extent not included with the proof of claim previously filed with the Bankruptcy Court or provided to the Debtors in response to the Derivative Questionnaire and/or Guarantee Questionnaire (as defined in the order, dated July 2, 2009, establishing the deadline for filing proofs of claim, approving the form and manner of notice thereof and approving the proof of claim form [Docket No. 4271]), upon which you will rely in opposing the Objection; (v) the address(es) to which the Debtors must return any reply to your response, if different from that presented in the proof of claim; and (vi) the name, address, and telephone number of the person (which may be you or your legal representative) possessing ultimate authority to reconcile, settle, or otherwise resolve the claim on your behalf.

The Bankruptcy Court will consider a response only if the response is timely filed, served, and received. A response will be deemed timely filed, served, and received only if the original response is actually received on or before the Response Deadline by (i) the chambers of the Honorable James M. Peck, One Bowling Green, New York, New York 10004, Courtroom 601; (ii) attorneys for the Debtors, Weil Gotshal & Manges LLP, 767 Fifth Avenue, New York, New York 10153 (Attn: Robert J. Lemons, Esq. and Mark Bernstein, Esq.); (iii) the Office of the United States Trustee for Region 2, 33 Whitehall Street, 21st Floor, New York, New York 10004 (Attn: Tracy Hope Davis, Esq., Elisabetta Gasparini, Esq. and Andrea Schwartz, Esq.); and (iv) attorneys for the official committee of unsecured creditors appointed in these cases, Milbank, Tweed, Hadley & McCloy LLP, 1 Chase Manhattan Plaza, New York, New York 10005 (Attn: Dennis F. Dunne, Esq., Dennis O'Donnell, Esq., and Evan Fleck, Esq.)

A hearing will be held on October 2, 2011 to consider the Objection. The hearing will be held at 10:00 a.m. prevailing Eastern Time in the United States Bankruptcy Court for the Southern District of New York, One Bowling Green, New York, New York 10004, Courtroom 601. If you file a written response to the Objection, you should plan to appear at the hearing. The Debtors, however, reserve the right to continue the hearing on the Objection with respect to your claim. If the Debtors do continue the hearing with respect to your claim, then the hearing will be held at a later date. If the Debtors do not continue the hearing with respect to your claim, then a hearing on the Objection will be conducted on the above date.

If the Bankruptcy Court does NOT reclassify your claim listed above under CLAIM TO BE RECLASSIFIED, then the Debtors have the right to object on other grounds to the claim (or to any other claims you may have filed) at a later date. You will receive a separate notice of any such objections.

You may participate in a hearing telephonically provided that you comply with the Court's instructions (including, without limitation, providing prior written notice to counsel for the Debtors and any statutory committees), which can be found on the Court's website at www.nysb.uscourts.gov.

If you wish to view the complete Objection, you can do so on the Court's electronic docket for the Debtors' chapter 11 cases, which is posted on the internet at www.nysb.uscourts.gov (a PACER login and password are required and can be obtained through the PACER Service Center at www.pacer.psc.uscourts.gov), or for free at <http://www.lehman-docket.com>. If you would like to request a complete copy of the Objection at the Debtors' expense, please contact the Debtors' approved claims agent Epiq Bankruptcy Solutions, LLC toll-free at 1-866-879-0688.

If you have any questions about this notice or the Objection, please contact Debtors' counsel, Erika del Nido, Esq., at 212-310-8323. CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE BANKRUPTCY COURT TO DISCUSS THE MERITS OF THEIR CLAIMS.

DATED: August 19, 2011
New York, New York

WEIL, GOTSHAL & MANGES LLP
767 Fifth Avenue
New York, New York 10153
(212) 310-8000
Robert J. Lemons

ATTORNEYS FOR DEBTORS
AND DEBTORS IN POSSESSION

EXHIBIT C

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re

LEHMAN BROTHERS HOLDINGS INC., et al.,

Debtors.

Chapter 11 Case No.

08-13555 (JMP)

(Jointly Administered)

LBH OMNI177 08-19-2011 (MERGE2, TXNUM2) 4000000624 BAR(23) MAIL ID *** 000050941823 *** BSIUSE: 1

WILSON, DAVID
532 49 AVENUE SW
CALGARY, AB, T2S 1G5 CANADA

**THIS IS A NOTICE REGARDING YOUR CLAIM(S). YOU MUST READ IT
AND TAKE ACTION IF YOU DISAGREE WITH THE OBJECTION.**

**IF YOU HAVE ANY QUESTIONS ABOUT THIS NOTICE OR THE OBJECTION,
PLEASE CONTACT DEBTORS' COUNSEL, ERIKA DEL NIDO, ESQ., AT 212-310-8323.**

**NOTICE OF HEARING ON DEBTORS' ONE HUNDRED SEVENTY-SEVENTH OMNIBUS
OBJECTION TO CLAIMS (NO LIABILITY NON-DEBTOR EMPLOYEE CLAIMS)**

CLAIM TO BE DISALLOWED & EXPUNGED	
Creditor Name and Address: WILSON, DAVID 532 49 AVENUE SW CALGARY, AB, T2S 1G5 CANADA	Claim Number: 772 Date Filed: 11/17/2008 Debtor: 08-13885 Classification and Amount: UNSECURED: \$ 330,000.00

PLEASE TAKE NOTICE that, on August 19, 2011, Lehman Brothers Holdings Inc. and certain of its affiliates (collectively, the "Debtors") filed their One Hundred Seventy-Seventh Omnibus Objection to Claims (No Liability Non-Debtor Employee Claims) (the "Objection") with the United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court").¹

The Objection requests that the Bankruptcy Court disallow and expunge your claim listed above under CLAIM TO BE DISALLOWED & EXPUNGED on the ground that it was filed against the Debtors asserting claims for compensation arising out of your employment with entities that are not Debtors in these chapter 11 cases. **Any claim that the Bankruptcy Court expunges and disallows will be treated as if it had not been filed and you will not be entitled to any distribution on account thereof.**

If you do NOT oppose the disallowance and expungement of your claim listed above under CLAIM TO BE DISALLOWED & EXPUNGED, then you do NOT need to file a written response to the Objection and you do NOT need to appear at the hearing.

If you DO oppose the disallowance and expungement of your claim listed above under CLAIM TO BE DISALLOWED & EXPUNGED, then you MUST file with the Court and serve on the parties listed below a written response to the Objection that is received on or before 4:00 p.m. prevailing Eastern Time on September 20, 2011 (the "Response Deadline").

Your response, if any, must contain at a minimum the following: (i) a caption setting forth the name of the Bankruptcy Court, the names of the Debtors, the case number and the title of the Objection to which the response is directed; (ii) the

¹ A list of the Debtors, along with the last four digits of each Debtor's federal tax identification number, is available on the Debtors' website at <http://www.lehman-docket.com>.

name of the claimant and description of the basis for the amount of the claim; (iii) a concise statement setting forth the reasons why the claim should not be disallowed and expunged for the reasons set forth in the Objection, including, but not limited to, the specific factual and legal bases upon which you will rely in opposing the Objection; (iv) all documentation or other evidence of the claim, to the extent not included with the proof of claim previously filed with the Bankruptcy Court or provided to the Debtors in response to the Derivative Questionnaire and/or Guarantee Questionnaire (as defined in the order, dated July 2, 2009, establishing the deadline for filing proofs of claim, approving the form and manner of notice thereof and approving the proof of claim form [Docket No. 4271]), upon which you will rely in opposing the Objection; (v) the address(es) to which the Debtors must return any reply to your response, if different from that presented in the proof of claim; and (vi) the name, address, and telephone number of the person (which may be you or your legal representative) possessing ultimate authority to reconcile, settle, or otherwise resolve the claim on your behalf.

The Bankruptcy Court will consider a response only if the response is timely filed, served, and received. A response will be deemed timely filed, served, and received only if the original response is actually received on or before the Response Deadline by (i) the chambers of the Honorable James M. Peck, One Bowling Green, New York, New York 10004, Courtroom 601; (ii) attorneys for the Debtors, Weil Gotshal & Manges LLP, 767 Fifth Avenue, New York, New York 10153 (Attn: Robert J. Lemons, Esq. and Mark Bernstein, Esq.); (iii) the Office of the United States Trustee for Region 2, 33 Whitehall Street, 21st Floor, New York, New York 10004 (Attn: Tracy Hope Davis, Esq., Elisabetta Gasparini, Esq. and Andrea Schwartz, Esq.); and (iv) attorneys for the official committee of unsecured creditors appointed in these cases, Milbank, Tweed, Hadley & McCloy LLP, 1 Chase Manhattan Plaza, New York, New York 10005 (Attn: Dennis F. Dunne, Esq., Dennis O'Donnell, Esq., and Evan Fleck, Esq.)

A hearing will be held on October 2, 2011 to consider the Objection. The hearing will be held at 10:00 a.m. prevailing Eastern Time in the United States Bankruptcy Court for the Southern District of New York, One Bowling Green, New York, New York 10004, Courtroom 601. If you file a written response to the Objection, you should plan to appear at the hearing. The Debtors, however, reserve the right to continue the hearing on the Objection with respect to your claim. If the Debtors do not continue the hearing with respect to your claim, then the hearing will be held at a later date. If the Debtors do not continue the hearing with respect to your claim, then a hearing on the Objection will be conducted on the above date.

If the Bankruptcy Court does NOT disallow and expunge your claim listed above under CLAIM TO BE DISALLOWED & EXPUNGED, then the Debtors have the right to object on other grounds to the claim (or to any other claims you may have filed) at a later date. You will receive a separate notice of any such objections.

You may participate in a hearing telephonically provided that you comply with the Court's instructions (including, without limitation, providing prior written notice to counsel for the Debtors and any statutory committees), which can be found on the Court's website at www.nysb.uscourts.gov.

If you wish to view the complete Objection, you can do so on the Court's electronic docket for the Debtors' chapter 11 cases, which is posted on the internet at www.nysb.uscourts.gov (a PACER login and password are required and can be obtained through the PACER Service Center at www.pacer.psc.uscourts.gov), or for free at <http://www.lehman-docket.com>. If you would like to request a complete copy of the Objection at the Debtors' expense, please contact the Debtors' approved claims agent Epiq Bankruptcy Solutions, LLC toll-free at 1-866-879-0688.

If you have any questions about this notice or the Objection, please contact Debtors' counsel, Erika del Nido, Esq., at 212-310-8323. CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE BANKRUPTCY COURT TO DISCUSS THE MERITS OF THEIR CLAIMS.

DATED: August 19, 2011
New York, New York

WEIL, GOTSHAL & MANGES LLP
767 Fifth Avenue
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(212) 310-8000
Robert J. Lemons

ATTORNEYS FOR DEBTORS
AND DEBTORS IN POSSESSION

EXHIBIT D

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tkarcher@dl.com
tkiriakos@mayerbrown.com
tlauria@whitecase.com
tmacwright@whitecase.com
tmayer@kramerlevin.com
tnixon@gklaw.com
toby.r.rosenberg@irscounsel.treas.gov
tony.davis@bakerbotts.com
tslome@msek.com
ttracy@crockerkuno.com
twheeler@lowenstein.com
ukreppel@whitecase.com
vdagostino@lowenstein.com
villa@streusandlandon.com
vmilione@nixonpeabody.com
vrubinstein@loeb.com
walter.stuart@freshfields.com
wanda.goodloe@cbre.com
wballaine@lcbf.com
wbenzija@halperinlaw.net
wchurchack@loeb.com
wfoster@milbank.com
william.m.goldman@dlapiper.com
wiltburg@hugheshubbard.com
wisotska@pepperlaw.com
wk@pwlawyers.com
wmckenna@foley.com
woconnor@crowell.com
wsilverm@oshr.com
wsweiringen@llf-law.com
wtaylor@mccarter.com
wzoberman@bermanesq.com
yamashiro@sumitomotrust.co.jp
yuwatoko@mofo.com

EXHIBIT E

OFFICE OF THE US TRUSTEE
TRACY HOPE DAVIS, ESQ.
ELISABETTA G. GASPARINI, ESQ.
ANDREA B. SCHWARTZ, ESQ.
33 WHITEHALL STREET, 21ST FLOOR
NEW YORK, NY 10004

INTERNAL REVENUE SERVICE
SPECIAL PROCEDURES BRANCH
ATTN: DISTRICT DIRECTOR
290 BROADWAY
NEW YORK, NY 10007

EXHIBIT F

Claim Name	Address Information
ALLEN, MARCIA	362 THIRD STREET APT 1 JERSEY CITY NJ 07302-2206
AMOROSO, MICHAEL	9405 LINDEN BLVD OZONE PARK NY 11417
BENSON, BETH A.	4 MAGNOLIA COURT SPRING LAKE NJ 07762
BRUNNER, BRUCE D	7711 BROOK SPRINGS DR HOUSTON TX 77095
CHAVDAROV, LYNN TROST	137 N MOHLER DR ANAHEIM HILLS CA 92808-1042
CHIRIACO, KRISTEN L.	63 EMILY ROAD FAR HILLS NJ 07931
CHIRIACO, KRISTEN L.	SACK & SACK ATTN: JONATHAN SACK, ESQ. 110 EAST 59TH STREET, 19TH FLOOR NEW YORK NY 10022
COIRO-TIMMER, ANTONELLA	1911 ADAMS AVENUE W. ISLIP NY 11795
DECKER, SHELLEY	2461 N. TERRELL MESA AZ 85207
DOUGLAS, DOROTHEA	177-11 136TH AVE APT PH JAMAICA NY 11434-4013
DOWLING, MICHAEL J.	19 EVERGREEN LANE PEARL RIVER NY 10913
GRINN, INESSA	29 DELMAR AVENUE GLEN ROCK NJ 07452
HAMILTON, GLORIA A.	10550 US HIGHWAY 50 DODGE CITY KS 67801-6526
KHAN, ZAMEER H.	25 GREEN ACRES AVENUE EAST BRUNSWICK NJ 08816
LEE, CHRISTOPHER W	22 CARLTON DRIVE MASSAPEQUA NY 11758
LIBERATOS, STAMATOULA	22 CARLTON DRIVE MASSAPEQUA NY 11758
LIEBERMAN, STEVEN	13 FILMONT DRIVE NEW CITY NY 10956
LUNA, DAISY	34-30 58TH STREET WOODSIDE NY 11377
MOLINA, GUILLERMO	1914 LINDEN STREET 3L RIDGEWOOD NY 11385
MORAGNE, SHARON	552 ROSEDALE AVENUE APT N-13 BRONX NY 10473
O'BRIEN, BARRY J.	22 MEADOWBROOK ROAD SHORT HILLS NJ 07078
PHELPS, CONSTANCE D.	1234 INDIAN PLACE NORTH BRUNSWICK NJ 08902
RAMNARAIN, LILAWATTI	59 MOORE STREET NEW HYDE PARK NY 11040
STAKKESTAD, TOVE	256 SAN REMO DR JUPITER FL 33458-8730
TOLMAN, MARC	6935 PERDIDO BAY TERRACE LAKE WORTH FL 33463
ULYANENKO, SERGEY	345 EAST 93RD STREET APT 25H NEW YORK NY 10128
VIVEKANAND, DEODAT	9415 113TH STREET SOUTH RICHMOND NY 11419-1108
WALSH, KEVIN M	10 GREENWOOD AVE STATEN ISLAND NY 10301-3404
WEINER, JASON	2919 GRAND AVE BALDWIN NY 11510
WEINRIB, KARA ABRAMSON	1050 SMITH MANOR BLVD WEST ORANGE NJ 07052
ZAJKOWSKI, RENATA	5 ROTARY LANE SUMMIT NJ 07901
ZAKI-BASTA, SANDRA	130 MYRTLE AVE # 7G STAMFORD CT 06902

Total Creditor count 32

EXHIBIT G

Claim Name	Address Information
ACCESS FLEX HIGH YIELD FUND	ATTN: BARRY PERSHKOW PROFUNDS GROUP 7501 WISCONSIN AVENUE, SUITE 1000 BETHESDA MD 20814
ACCESS FLEX HIGH YIELD FUND	ACCESS ONE TRUST C/O PROFUND ADVISORS LLC ATTN: HOWARD RUBIN OR GEORGE FOSTER 7501 WISCONSIN AVENUE, SUITE 1000 BETHESDA MD 20814
ACCESS VP HIGH YIELD FUND	ATTN: BARRY PERSHKOW PROFUNDS GROUP 7501 WISCONSIN AVENUE, SUITE 1000 BETHESDA MD 20814
ACCESS VP HIGH YIELD FUND	ACCESS ONE TRUST C/O PROFUND ADVISORS LLC ATTN: HOWARD RUBIN OR GEORGE FOSTER 7501 WISCONSIN AVENUE, SUITE 1000 BETHESDA MD 20814
CASPIAN CAPITAL PARTNERS LP	C/O MARINER INVESTMENT GROUP LLC 500 MAMARONECK AVENUE, SUITE 101 HARRISON NY 10528
CASPIAN CAPITAL PARTNERS LP	JOHN KETLY MARINER INVESTMENT GROUP, LLC 500 MAMARONECK AVE. HARRISON NY 10528
COMPAGNIE MONEGASQUE DE BANQUE	23, AVENUE DE LA COSTA MONACO 98000 MONACO
DRYDEN HIGH YIELD FUND, INC	ATTN: TERRENCE DUNN C/O PRUDENTIAL INVESTMENT MANAGEMENT INC PO BOX 32339 GATEWAY CENTER 2, 3RD FLOOR NEWARK NJ 07102
GOLDMAN SACHS LENDING PARTNERS LLC	TRANSFEROR: BOULTBEE (HELSINKI) AB C/O GOLDMAN, SACHS & CO. ATTN: A. CADITZ 30 HUDSON STREET, 36TH FLOOR JERSEY CITY NJ 07302
HFF V, LLC	432 PARK AVENUE SOUTH 12TH FLOOR NEW YORK NY 10016
HFF V, LLC	GARY RINDNER, ESQ. HITE CAPITAL MANAGEMENT LLC 432 PARK AVENUE SOUTH NEW YORK NY 10016
HFF V, LLC	KATTEN MUCHIN ROSENMAN LLP ATTN: JEFF J. FRIEDMAN 575 MADISON AVENUE NEW YORK NY 10022
MARINER OPPORTUNITIES FUND LP	ATTN:JOHN KELTY C/O MARINER INVESTMENT GROUP, LLC 500 MAMARONECK AVENUE, SUITE 101 HARRISON NY 10528
MARINER OPPORTUNITIES FUND LP	JOHN KELTY MARINER INVESTMENT GROUP LLC 500 MAMARONECK AVENUE HARRISON NY 10528
NUVEEN HIGH YIELD BOND FUND	WINSTON & STRAWN LLP ATTN: JAI KHANNA 35 W WACKER DRIVE CHICAGO IL 60601
NUVEEN HIGH YIELD BOND FUND	WINSTON & STRAWN ATTN: JAI KHANNA 35 W WACKER DRIVE CHICAGO IL 60601
NUVEEN HIGH YIELD BOND FUND	C/O NUVEEN ASSET MANAGEMENT ATTN: KEVIN MCCARTHY - GENERAL COUNSEL 333 WEST WACKER DRIVE, 33RD FLOOR CHICAGO IL 60606
PULSAR RE, LTD	CANON'S COURT 22 VICTORIA STREET ATTN: SUSAN FURMAN HAMILTON HM 12 BERMUDA
PULSAR RE, LTD	STROOCK & STROOCK & LAVAN LLP ATTN: CLAUDE SZYFER 180 MAIDEN LANE NEW YORK NY 10038
STATE OF INDIANA (MAJOR MOVES CONSTRUCTION FUND)	C/O RICHARD MOURDOCK, TREASURER OF THE STATE OF INDIANA 200 WEST WASHINGTON STREET, SUITE 242 INDIANAPOLIS IN 46204-2792
STEVEN G. HOLDER LIVING TRUST	C/O ROBERT D. ALBERGOTTI HAYNES & BOONE LLP 2323 VICTORY AVENUE, SUITE 700 DALLAS TX 75219
WILLIAMS GAS MARKETING INC.	ATTN: RANDALL O'NEAL, MANAGER LOSS RECOVERY DEPT. ONE WILLIAMS CENTER MD # 50-4 TULSA OK 74102

Total Creditor count 22

EXHIBIT H

Claim Name	Address Information
DILLON, DAVID	33 SIR JOHN ROGERSON'S QUAY DUBLIN 2 IRELAND
HY INVESTMENTS (IRELAND) LIMITED	33 SIR JOHN ROGERSON'S QUAY DUBLIN 2 IRELAND
KPMB ROMANIA SRL	VICTORIA BUSINESS PARK DN1 BUCURESTI PLOIESTI NR. 69-71 SECTOR 1 P.O. BOX 18-191 BUCURESTI 013685 ROMANIA
LBSP HOLDINGS (IRELAND) I PLC	33 SIR JOHN ROGERSON'S QUAY DUBLIN 2 IRELAND
LBSP LIMITED	33 SIR JOHN ROGERSON'S QUAY DUBLIN 2 IRELAND
OPAL FINANCE HOLDINGS IRELAND LIMITED	33 SIR JOHN ROGERSON'S QUAY DUBLIN 2 IRELAND
TIERNAN, LORCAN, KEHER, BRIAN, BROUGHAN, JOHN	IN CAPACITY AS DIRECTORS OF OPAL FINANCE HOLDINGS IRELAND LIMITED 33 SIR JOHN ROGERSON'S QUAY DUBLIN 2 IRELAND
TUDOR TRUST LIMITED	33 SIR JOHN ROGERSON'S QUAY DUBLIN 2 IRELAND

Total Creditor count 8

EXHIBIT I

Claim Name	Address Information
DOW AGROSCIENCES	THE DOW CHEMICAL COMPANY AV. SAN MARTIN # 1800 EDIFICIO TACUARAL 20. PISO OF. 205 BARRIO NORTE EQUIPETROL BOLIVIA
GODAU, MANUELA	GRILLENWEG 27 LEVERKUSEN D-51381 GERMANY
KEPPEL CREDIT UNION CO-OPERATIVE LTD	BLOCK 1 JALAN BUKIT MERAH #01-4532 SINGAPORE 150 001 SINGAPORE
LANGER, DETLEF	MELCHIORSTRASSE 15 KOLN 50670 GERMANY
MORIN, PAUL P.	POST OFFICE BOX 040093 BROOKLYN NY 11204-0093
SEAFIELD ASSOCIATES LIMITED	OFFSHORE INCORPORATIONS CENTRE P.O. BOX 957 ROAD TOWN TORTOLA VIRGIN ISLANDS (BRITISH)
SINGAPORE CREDIT CO-OPERATIVES LEAGUE LTD	BLOCK 1 JALAN BUKIT MERAH # 01-4532 SINGAPORE 150001 SINGAPORE
WRIGHT, FINLAY & ZAK, LLP	4665 MACARTHUR COURT, SUITE 280 NEWPORT BEACH CA 92660

Total Creditor count 8

EXHIBIT J

Claim Name	Address Information
BANCO SANTANDER (MEXICO), S.A.	ATTN: EDUARDO FERNANDEZ GARCIA TRAVESI INSTITUCION DE BANCA MULTIPLE, GROUPO FINANCIERO SANTANDER PROLONGACION PASEO DE LA REFORMA N 500 NIVEL 1, MODULO 111 COLONIA LOMAS DE SANTA FE DISTRO FEDERAL 01219 MEXICO
BANCO SANTANDER (MEXICO), S.A.	INSTITUCION DE BANCA MULTIPLE, GROUPO FINANCIERO SANTANDER ATTN: EDUARDO FERNANDEZ GARCIA TRAVESI PROLONGACION PASEO DE LA REFORMA N 500 NIVEL 1, MODULO 111 COLONIA LOMAS DE SANTA FE DISTRITO FEDERAL 01219 MEXICO
BANCO SANTANDER (MEXICO), S.A.	O'MELVENY & O'MYERS LLP ATTN: GERALD C. BENDER, ESQ. TIMES SQUARE TOWER 7 TIMES SQUARE NEW YORK NY 10036
BANCO SANTANDER (MEXICO), S.A.	O'MELVENY & MYERS LLP ATTN: GERALD C BENDER, ESQ. TIMES SQUARE TOWER 7 TIMES SQUARE NEW YORK NY 10036
BANCO SANTANDER - CHILE	ATTN: HANS TRAUTMAN BUC ESTRUCTURACION FINANCIERA BANDERA 140 SANTIAGO CHILE
BANCO SANTANDER - CHILE	O'MELVENY & MYERS LLP ATTN: GERALD C. BENDER, ESQ. TIMES SQUARE TOWER 7 TIMES SQUARE NEW YORK NY 10036
BANCO SANTANDER, S.A.	ATTN: JAMES H. BATHON, ESQ., MANAGING DIRECTOR & CHIEF LEGAL OFFICER BANCO SANTANDER, S.A., NEW YORK BRANCH 45 EAST 53RD STREET NEW YORK NY 10022
BANCO SANTANDER, S.A.	O'MELVENY & MYERS LLP ATTN: GERALD C. BENDER, ESQ. TIMES SQUARE TOWER 7 TIMES SQUARE NEW YORK NY 10036
FEDERAL HOME LOAN BANK OF PITTSBURGH	COLE SCHOTZ MEISEL FORMAN & LEONARD, P.A. ATTN: LAURENCE MAY, ESQ. 900 3RD AVENUE, 16TH FLOOR NEW YORK NY 10022
FEDERAL HOME LOAN BANK OF PITTSBURGH	ATTN: DANA A. YEALY, ESQ. 601 GRANT STREET PITTSBURGH PA 15219
FINANTIA SECURITIES LIMITED	TRANSFEROR: GRANITE FINANCE LIMITED 11 AUSTIN FRIARS LONDON EC2N 2HG ENGLAND
FINANTIA SECURITIES LIMITED	BANCO FINANTIA, S.A. ATT. LEGAL DEPARTMENT RUA GENERAL FIRMINO MIGUEL, NO 5-1ST FLOOR LISBON 1600-100 PORTUGAL
HOUSTON COUNTY HEALTH CARE AUTHORITY	ATTN: JOHN BURTON C/O PRESLEY BURTON AND COLLIER, LLC 2031 11TH AVE S BIRMINGHAM AL 352052801
LEHIGH UNIVERSITY (BLK TICKER: LEHIGH NOW KNOWN AS	C/O BLACKROCK FINANCIAL MANAGEMENT, AS AGENT AND INVESTMENT ADVISOR ATTN: PETER VAUGHAN, ESQ. 40 EAST 52ND STREET, 2ND FLOOR NEW YORK NY 10022
MASS MUTUAL LIFE INSURANCE	COMPANY LIMITED TOC ARIAKE EAST TOWER 15F 2-5-7 ARIAKE, KOTO-KU TOKYO 135-0063 JAPAN
MASS MUTUAL LIFE INSURANCE	BINGHAM MCCUTCHEN LLP ATTN: STEVEN LOZNER 399 PARK AVENUE NEW YORK NY 10022-4689
MSIM INC., SEED CAPITAL HEDGING ACCOUNT	CADWALADER, WICKERSHAM & TAFT LLP ATTENTION : STEVEN LOFCHIE ONE WORLD FINANCIAL CENTER NEW YORK NY 10281
MSIM INC., SEED CAPITAL HEDGING ACCOUNT	CADWALADER, WICKERSHAM & TAFT LLP ATTN: STEVEN LOFCHIE ONE WORLD FINANCIAL CENTER NEW YORK NY 10281
MSIM INC., SEED CAPITAL HEDGING ACCOUNT	C/O MORGAN STANLEY INVESTMENT MANAGEMENT, INC. ATTENTION : EDWARD HEARN ONE TOWER BRIDGE, 100 FRONT STREET, SUITE 1100, WEST CONSHOHOCKEN PA 19428-2881
NATIONAL CITY BANK	CLEARY GOTTLIEB STEIN & HAMILTON LLP ATTN: PENELOPE CHRISTOPHOROU, ESQ. ONE LIBERTY PLAZA NEW YORK NY 10006
NATIONAL CITY BANK	PENELOPE CHRISTOPHOROU CLEARY GOTTLIEB STEEN & HAMILTON LLP ONE LIBERTY PLAZA NEW YORK NY 10006
NATIONAL CITY BANK	C/O PNC BANK, NATIONAL ASSOCIATION ATTN: HEATHER JORGENSON ONE PNC PLAZA 249 FIFTH AVENUE, 9TH FLOOR PITTSBURGH PA 15222
NATIONWIDE MUTUAL INSURANCE COMPANY	ATTN: NATIONWIDE INVESTMENTS-DERIVATIVES 1-05-705 ONE NATIONWIDE PLAZA COLUMBUS OH 43215
ONDERLINGE WAARBORGMAATSCHAPPIJ CENTRALE ZORGVERZE	GROEP, ZORGVERZEKERAAR U.A. ("CZ") ATTN MASCHA VERHOEVEN RINGBAAN WEST 236 POSTBUS 90152 5000 LD TILBURG 5038 KE NETHERLANDS
PIMCO CAYMAN UK LONG DURATION FUND- (# 2769)	PIMCO OFFSHORE FUNDS ATTN: RICHARD LEBRUN 87 MARY STREET, GEORGE TOWN GRAND CAYMAN KY1- 9002 CAYMAN ISLANDS
PIMCO CAYMAN UK LONG DURATION FUND- (# 2769)	PACIFIC INVESTMENT MANAGEMENT COMPANY LLC ATTN: KEVIN BROADWATER 840 NEWPORT CENTER DRIVE, SUITE 100 NEWPORT BEACH CA 92660
PIMCO COMBINED ALPHA STRATEGIES- (# 4861)	ATTN: RICHARD LEBRUN WALKERS FUND SERVICES LIMITED 87 MARY STREET GEORGE TOWN GRAND CAYMAN KY1- 9002 CAYMAN ISLANDS

Claim Name	Address Information
PIMCO COMBINED ALPHA STRATEGIES- (# 4861)	PACIFIC INVESTMENT MANAGEMENT COMPANY LLC ATTN: KEVIN BROADWATER 840 NEWPORT CENTER, SUITE 100 NEWPORT BEACH CA 92660
PNC BANK, NATIONAL ASSOCIATION	CLEARY GOTTLIEB STEIN & HAMILTON LLP ATTN: PENELOPE CHRISTOPHOROU, ESQ. ONE LIBERTY PLAZA NEW YORK NY 10006
PNC BANK, NATIONAL ASSOCIATION	CLEARY GOTTLIEB STEEN & HAMILTON LLP ATTN: PENELOPE CHRISTOPHOROU, ESQ. ONE LIBERTY PLAZA NEW YORK NY 10006
PNC BANK, NATIONAL ASSOCIATION	ATTN: HEATHER JORGENSON ONE PNC PLAZA 249 FIFTH AVENUE, 9TH FLOOR PITTSBURGH PA 15222
STICHING MARS PENSIOENFONDS	PIMCO ACCOUNT NUMBER 1441 ATTN: RIANNE STEENBERGEN MARS NEDERLAND BV TAYLORWEG 5 VEGHEL 5466 AE NETHERLANDS
STICHING MARS PENSIOENFONDS	PACIFIC INVESTMENT MANAGEMENT COMPANY LLC ATTN: KEVIN BROADWATER 840 NEWPORT CENTER DRIVE, SUITE 100 NEWPORT BEACH CA 92660
STICHTING BLUE SKY ACTIVE FIXED	INCOME EMERGING MARK PROF. E.M. MEIJERSLAAN 1 POSTBUS 123 1180 AC AMSTELVEEN NETHERLANDS
STICHTING BLUE SKY ACTIVE FIXED	MARINA I. ZELINSKY WILLKIE FARR & GALLAGHER LLP 787 SEVENTH AVENUE NEW YORK NY 10019
VANGUARD 30-40 YEAR DURATION EURO INDEX FUND, A SU	INVESTMENT SERIES PLC ATTN: MICHAEL DRAYO PO BOX 2600 VALLEY FORGE PA 19482
VANGUARD FIDUCIARY TRUST COMPANY INTERMEDIATE-TERM	TRANSFEROR: VANGUARD FIDUCIARY TRUST COMPANY ASSET-BACKED SEC TRUST ASSET-BACKED SECURITIES TRUST ATTN: MICHAEL DRAYO PO BOX 2600 VALLEY FORGE PA 19482
WELLINGTON MANAGEMENT PORTFOLIOS	(LUXEMBOURG) II - COMMODITIES PORTFOLIO C/O WELLINGTON MANAGEMENT COMPANY, LLP ATTN: DONALD CAIAZZA 75 STATE STREET BOSTON MA 02109
WELLINGTON MANAGEMENT PORTFOLIOS	RANAN WELL, ESQ. BINGHAM MCCUTCHEN LLP 2020 K STREET, NW WASHINGTON DC 20006

Total Creditor count 39

EXHIBIT K

Claim Name	Address Information
BANCO SANTANDER PUERTO RICO	O'MELVENY & MYERS LLP ATTN: GERALD C. BENDER, ESQ. TIMES SQUARE TOWER 7 TIMES SQUARE NEW YORK NY 10036
BANCO SANTANDER PUERTO RICO	ATTN: ROLANDO MIGUEL 221 PONCE DE LEONE 10TH FLOOR HATO REY PR 00918
BANCO SANTANDER PUERTO RICO	ATTN: ROLANDO MIGUEL 221 PONCE DE LEON, 10TH FLOOR HATO REY PR 00918
BERYL FINANCE LIMITED SERIES 2004-2	C/O THE BANK OF NEW YORK MELLON-LONDON BRANCH ATTN: SANAJAY JOBANPUTRA-VP, GLOBAL CORP. TRUST ONE CANADA SQUARE LONDON E14 5AL UNITED KINGDOM
BERYL FINANCE LIMITED SERIES 2004-2	MICHAEL J. VENDITTO, ESQ REED SMITH LLP 599 LEXINGTON AVENUE CONTROL NO. EMEA 47 NEW YORK NY 10022
BERYL FINANCE LIMITED SERIES 2006-10	C/O THE BANK OF NEW YORK MELLON-LONDON BRANCH ATTN: SANAJAY JOBANPUTRA-VP, GLOBAL CORP. TRUST ONE CANADA SQUARE LONDON E14 5AL UNITED KINGDOM
BERYL FINANCE LIMITED SERIES 2006-10	REED SMITH LLP 599 LEXINGTON AVE ATTN: MICHAEL J. VENDITTO, ESQ. NEW YORK NY 10022
BERYL FINANCE LIMITED SERIES 2006-11	ATTN: SANAJAY JOBANPUTRA- VICE PRESIDENT, GLOBAL CORPORATE TRUST C/O THE BANK OF NEW YORK MELLON-LONDON BRANCH ONE CANADA SQUARE LONDON E14 5AL UNITED KINGDOM
BERYL FINANCE LIMITED SERIES 2006-11	ATTN: SANAJAY JOBANPUTRA- VICE PRESIDENT, GLOBAL C/O THE BANK OF NEW YORK MELLON- LONDON BRANCH CORPORATE TRUST ONE CANADA SQUARE LONDON E14 5AL UNITED KINGDOM
BERYL FINANCE LIMITED SERIES 2006-11	ATTN: MICHAEL J. VENDITTO, ESQ. REED SMITH LLP 599 LEXINGTON AVENUE NEW YORK NY 10022
BERYL FINANCE LIMITED SERIES 2006-13	C/O THE BANK OF NEW YORK MELLON-LONDON BRANCH ATTN: SANAJAY JOBANPUTRA-VP, GLOBAL CORP. TRUST ONE CANADA SQUARE LONDON E14 5AL UNITED KINGDOM
BERYL FINANCE LIMITED SERIES 2006-13	REED SMITH LLP 599 LEXINGTON AVE ATTN: MICHAEL J. VENDITTO, ESQ. NEW YORK NY 10022
BERYL FINANCE LIMITED SERIES 2006-14	C/O THE BANK OF NEW YORK MELLON-LONDON BRANCH ATTN: SANAJAY JOBANPUTRA-VP, GLOBAL CORP. TRUST ONE CANADA SQUARE LONDON E14 5AL UNITED KINGDOM
BERYL FINANCE LIMITED SERIES 2006-14	REED SMITH LLP 599 LEXINGTON AVENUE ATTN: MICHAEL J. VENDITTO, ESQ. NEW YORK NY 10022
BERYL FINANCE LIMITED SERIES 2006-16	C/O THE BANK OF NEW YORK MELLON-LONDON BRANCH ATTN: SANAJAY JOBANPUTRA - VICE PRESIDENT, GLOBAL CORPORATE TRUST ONE CANADA SQUARE LONDON E14 5AL UNITED KINGDOM
BERYL FINANCE LIMITED SERIES 2006-16	C/O THE BANK OF NEW YORK MELLON-LONDON BRANCH ATTN: SANJAY JOBANPUTRA-VP, GLOBAL CORP. TRUST ONE CANADA SQUARE LONDON E14 5AL UNITED KINGDOM
BERYL FINANCE LIMITED SERIES 2006-16	REED SMITH LLP ATTN: MICHAEL J. VENDITTO, ESQ. 599 LEXINGTON AVENUE NEW YORK NY 10022
BERYL FINANCE LIMITED SERIES 2006-16	MICHAEL J. VENDITTO, ESQ REED SMITH LLP 599 LEXINGTON AVENUE CONTROL NO. EMEA 33 NEW YORK NY 10022
BERYL FINANCE LIMITED SERIES 2006-17	C/O THE BANK OF NEW YORK MELLON - LONDON BRANCH ATTN: SANAJAY JOBANPUTRA - VICE PRESIDENT, GLOBAL CORPORATE TRUST ONE CANADA SQUARE CANARY WHARF LONDON E14 5AL UNITED KINGDOM
BERYL FINANCE LIMITED SERIES 2006-17	MICHAEL J. VENDITTO, ESQ. REED SMITH LLP 599 LEXINGTON AVE NEW YORK NY 10022
BERYL FINANCE LIMITED SERIES 2007-19	C/O THE BANK OF NEW YORK MELLON-LONDON BRANCH ATTN: SANJAY JOBANPUTRA-VP, GLOBAL CORP. TRUST ONE CANADA SQUARE LONDON E14 5AL UNITED KINGDOM
BERYL FINANCE LIMITED SERIES 2007-19	MICHAEL J. VENDITTO, ESQ REED SMITH LLP 599 LEXINGTON AVENUE CONTROL NO. EMEA 46 NEW YORK NY 10022
BERYL FINANCE LIMITED SERIES 2007-2	C/O THE BANK OF NEW YORK MELLON-LONDON BRANCH ATTN: SANAJAY JOBANPUTRA-VP, GLOBAL CORP. TRUST ONE CANADA SQUARE LONDON E14 5AL UNITED KINGDOM
BERYL FINANCE LIMITED SERIES 2007-2	MICHAEL J. VENDITTO, ESQ REED SMITH LLP 599 LEXINGTON AVENUE CONTROL NO. EMEA 47 NEW YORK NY 10022
BERYL FINANCE LIMITED SERIES 2007-3	ATTN: SANAJAY JOBANPUTRA- VICE PRESIDENT GLOBAL C/O THE BANK OF NEW YORK MELLON- LONDON BRANCH CORPORATE TRUST ONE CANADA SQUARE LONDON E14 5AL UNITED KINGDOM
BERYL FINANCE LIMITED SERIES 2007-3	ATTN: SANAJAY JOBANPUTRA- VICE PRESIDENT GLOBAL C/O THE BANK OF NEW YORK MELLON- LONDON BRANCH CORPORATE TRUST ONE CANADA SQUARE LONDON E15 5AL UNITED

Claim Name	Address Information
BERYL FINANCE LIMITED SERIES 2007-3	KINGDOM
BERYL FINANCE LIMITED SERIES 2007-3	ATTN: MICHAEL J. VENDITTO, ESQ. REED SMITH LLP 599 LEXINGTON AVENUE NEW YORK NY 10022
BERYL FINANCE LIMITED SERIES 2007-3	MICHAEL J. VENDITTO, ESQ. REED SMITH LLP 599 LEXINGTON AVENUE NEW YORK NY 10022
BERYL FINANCE LIMITED SERIES 2008-10	C/O BNY CORPORATE TRUSTEE SERVICES ATTN: SANAJAY JOBANPUTRA, VICE PRESIDENT GLOBAL CORPORATE TRUST ONE CANADA SQUARE CANARY WHARF LONDON E14 5AL UNITED KINGDOM
BERYL FINANCE LIMITED SERIES 2008-10	C/O BNY CORPORATE TRUSTEE SERVICES ATTN: SANAJAY JOBANPUTRA-VP, GLOBAL CORP. TRUST ONE CANADA SQUARE LONDON E14 5AL UNITED KINGDOM
BERYL FINANCE LIMITED SERIES 2008-10	REED SMITH LLP ATTN: MICHAEL J. VENDITTO, ESQ. 599 LEXINGTON AVENUE NEW YORK NY 10022
BERYL FINANCE LIMITED SERIES 2008-10	MICHAEL J. VENDITTO, ESQ REED SMITH LLP 599 LEXINGTON AVENUE CONTROL NO. EMEA 56 NEW YORK NY 10022
BERYL FINANCE LIMITED SERIES 2008-11	ATTN: SANAJAY JOBANPUTRA- VICE PRESIDENT C/O BNY CORPORATE TRUSTEE SERVICES GLOBAL CORPORATE TRUST ONE CANADA SQUARE LONDON E14 5AL UNITED KINGDOM
BERYL FINANCE LIMITED SERIES 2008-11	ATTN: MICHAEL J. VENDITTO, ESQ. REED SMITH LLP 599 LEXINGTON AVE NEW YORK NY 10020
BERYL FINANCE LIMITED SERIES 2008-11	ATTN: MICHAEL J. VENDITTO, ESQ REED SMITH LLP 599 LEXINGTON AVENUE NEW YORK NY 10022
BERYL FINANCE LIMITED SERIES 2008-12	C/O BNY CORPORATE TRUSTEE SERVICES ATTN: SANAJAY JOBANPUTRA-VP, GLOBAL CORP. TRUST ONE CANADA SQUARE LONDON E14 5AL UNITED KINGDOM
BERYL FINANCE LIMITED SERIES 2008-12	MICHAEL J. VENDITTO, ESQ REED SMITH LLP 599 LEXINGTON AVENUE CONTROL NO. EMEA 58 NEW YORK NY 10022
BERYL FINANCE LIMITED SERIES 2008-13	C/O BNY CORPORATE TRUSTEE SERVICES ATTN: SANAJAY JOBANPUTRA - VICE PRESIDENT GLOBAL CORPORATE TRUST ONE CANADA SQUARE LONDON E14 5AL UNITED KINGDOM
BERYL FINANCE LIMITED SERIES 2008-13	REED SMITH LLP ATTN: MICHAEL J. VENDITTO, ESQ. EMEA 59 599 LEXINGTON AVENUE NEW YORK NY 10022
BERYL FINANCE LIMITED SERIES 2008-2	C/O BNY CORPORATE TRUST SERVICES LIMITED ATTN: SANAJAY JOBANPUTRA GLOBAL CORPORATE TRUST SERVICES - DEFAULT GROUP ONE CANADA SQUARE LONDON E14 5AL UNITED KINGDOM
BERYL FINANCE LIMITED SERIES 2008-2	C/O BNY CORPORATE TRUST SERVICES LIMITED GLOBAL CORPORATE TRUST SERVICES - DEFAULT GROUP ONE CANADA SQUARE CANARY WHARF LONDON E14 5AL UNITED KINGDOM
BERYL FINANCE LIMITED SERIES 2008-2	REED SMITH LLP ATTN: MICHAEL J. VENDITTO, ESQ. EMEA 63 599 LEXINGTON AVENUE NEW YORK NY 10022
BERYL FINANCE LIMITED SERIES 2008-5	C/O BNY CORPORATE TRUST SERVICES LIMITED GLOBAL CORPORATE TRUST SERVICES - DEFAULT GROUP ONE CANADA SQUARE LONDON E14 5AL UNITED KINGDOM
BERYL FINANCE LIMITED SERIES 2008-5	C/O BNY CORPORATE TRUST SERVICES LIMITED ATTN: SANAJAY JOBANPUTRA GLOBAL CORPORATE TRUST SERVICES - DEFAULT GROUP ONE CANADA SQUARE LONDON E14 5AL UNITED KINGDOM
BERYL FINANCE LIMITED SERIES 2008-5	REED SMITH LLP ATTN: MICHAEL J. VENDITTO, ESQ. EMEA 64 599 LEXINGTON AVENUE NEW YORK NY 10022
BERYL FINANCE LIMITED SERIES 2008-8	C/O BNY CORPORATE TRUST SERVICES LIMITED ATTN: SANJAY JOBANPUTRA GLOBAL CORPORATE TRUST SERVICES LIMITED ONE CANADA SQUARE LONDON E14 5AL UNITED KINGDOM
BERYL FINANCE LIMITED SERIES 2008-8	REED SMITH LLP ATTN: MICHAEL VENDITTO, ESQ. EMEA 68 599 LEXINGTON AVENUE NEW YORK NY 10022
BERYL FINANCE LIMITED SERIES 2008-9	C/O BNY CORPORATE TRUST SERVICES LIMITED ATTN: SANJAY JOBANPUTRA GLOBAL CORPORATE TRUST SERVICES - DEFAULT GROUP ONE CANADA SQUARE LONDON E14 5AL UNITED KINGDOM
BERYL FINANCE LIMITED SERIES 2008-9	REED SMITH LLP ATTN: MICHAEL J. VENDITTO, ESQ. EMEA 69 599 LEXINGTON AVENUE NEW YORK NY 10022
FEDERAL HOME LOAN BANK OF PITTSBURGH	COLE, SCHOLTZ, MEISEL, FORMAN & LEONARD, P.A. ATTN: LAURENCE MAY, ESQ. 900 3RD AVENUE, 16TH FLOOR NEW YORK NY 10022

Claim Name	Address Information
FEDERAL HOME LOAN BANK OF PITTSBURGH	ATTN: DANA A. YEALY, ESQ. 601 GRANT STREET PITTSBURGH PA 1529
GRANITE FINANCE LIMITED	ATTN: THE DIRECTORS HSBC HOUSE, 68 WEST BAY ROAD GEORGE TOWN, GRAND CAYMAN KY1-1102 CAYMAN ISLANDS
GRANITE FINANCE LIMITED	CLIFFORD CHANCE US LLP ATTN: JENNIFER C. DEMARCO, DAVID A. SULLIVAN, ESQ. 31 WEST 52ND STREET NEW YORK NY 10019
GRANITE FINANCE LIMITED	CLIFFORD CHANCE US LLP ATTN: JENNIFER C. DEMARCO, DAVID A SULLIVAN, ES. 31 WEST 52ND STREET NEW YORK NY 10019
GREENSPRING VILLAGE, INC.	C/O STEPHEN B. GERALD, ESQ. WHITEFORD, TAYLOR, & PRESTON LLP SEVEN SAINT PAUL STREET BALTIMORE MD 21202-1636
LATVIJAS BANKA	2A K. VALDEMARA ST. RIGA LV-1050 LATVIA
LATVIJAS BANKA	BILL SCHWARTZ C/O SMITH BREEDEN ASSOCIATES, INC. 280 S. MANGUM ST., SUITE 301 DURHAM NC 27701
PPG INDUSTRIES, INC. PENSION PLAN TRUST (BLK TICKE	C/O BLACKROCK FINANCIAL MANAGEMENT, AS AGENT AND INVESTMENT ADVISOR ATTN: PETER VAUGHAN, ESQ. 40 EAST 52ND STREET, 2ND FLOOR NEW YORK NY 10022
SAPHIR FINANCE PLC- SERIES 2008-10	ATTN: SANAJAY JOBANPUTRA- VICE PRESIDENT, GLOBAL C/O BNY CORPORATE TRUSTEE SERVICES CORPORATE TRUST ONE CANADA SQUARE LONDON E14 5AL UNITED KINGDOM
SAPHIR FINANCE PLC- SERIES 2008-10	ATTN: SANAJAY JOBANPUTRA- VICE PRESIDENT, GLOBAL C/O THE BANK OF NEW YORK MELLON- LONDON BRANCH CORPORATE TRUST ONE CANADA SQUARE LONDON E14 5AL UNITED KINGDOM
SAPHIR FINANCE PLC- SERIES 2008-10	ATTN: MICHAEL J. VENDITTO, ESQ. REED SMITH LLP 599 LEXINGTON AVENUE NEW YORK NY 10022
SAPHIR FINANCE PLC- SERIES 2008-10	ATTN: MICHAEL J. VENDITTO REED SMITH LLP 599 LEXINGTON AVE NEW YORK NY 10022
SAPHIR FINANCE PLC- SERIES 2008-11	ATTN: SANAJAY JOBANPUTRA- VICE PRESIDENT, GLOBAL CORPORATE TRUST ONE CANADA SQUARE LONDON E14 5AL UNITED KINGDOM
SAPHIR FINANCE PLC- SERIES 2008-11	ATTN: SANAJAY JOBANPUTRA- VICE PRESIDENT, GLOBAL C/O THE BANK OF NEW YORK MELLON- LONDON BRANCH CORPORATE TRUST ONE CANADA SQUARE LONDON E14 5AL UNITED KINGDOM
SAPHIR FINANCE PLC- SERIES 2008-11	ATTN: MICHAEL J. CENDITTO, ESQ. REED SMITH LLP 599 LEXINGTON AVENUE NEW YORK NY 10022
SAPHIR FINANCE PLC- SERIES 2008-11	ATTN: MICHAEL J. VENDITTO, ESQ. REED SMITH LLP 599 LEXINGTON AVE NEW YORK NY 10022
SAPHIR FINANCE PLC- SERIES 2008-7	ATTN: SANAJAY JOBANPUTRA- VICE PRESIDENT, GLOBAL CORPORATE TRUST C/O THE BANK OF NEW YORK MELLON- LONDON BRANCH ONE CANADA SQUARE LONDON E14 5AL UNITED KINGDOM
SAPHIR FINANCE PLC- SERIES 2008-7	ATTN: MICHAEL J. VENDITTO REED SMITH LLP 599 LEXINGTON AVENUE NEW YORK NY 10022
SAPHIR FINANCE PLC- SERIES 2008-7	ATTN: MICHAEL J. VENDITTO, ESQ. REED SMITH LLP 599 LEXINGTON AVENUE NEW YORK NY 10022
SAPHIR FINANCE PUBLIC COMPANY LIMITED SERIES 2004-	ATTN: SANJAY JOBANPUTRA C/O BNY CORPORATE TRUST SERVICES LIMITED GLOBAL CORPORATE TRUST SERVICES- DEFAULT GROUP ONE CANADA SQUARE LONDON E14 5AL UNITED KINGDOM
SAPHIR FINANCE PUBLIC COMPANY LIMITED SERIES 2004-	ATTN: MICHAEL J. VENDITTO, ESQ. REED SMITH LLP 599 LEXINGTON AVENUE NEW YORK NY 10022
SAPHIR FINANCE PUBLIC LIMITED COMPANY	SERIES 2008-6 ATTN: SANAJAY JOBANPUTRA- VICE PRESIDENT, GLOBAL CORPORATE TRUST C/O THE BANK OF NEW YORK- LONDON BRANCH ONE CANADA SQUARE LONDON E14 5AL UNITED KINGDOM
SAPHIR FINANCE PUBLIC LIMITED COMPANY	SERIES 2008-13 ATTN: SANAJAY JOBANPUTRA- VICE PRESIDENT, GLOBAL CORPORATE TRUST C/O THE BANK OF NEW YORK- LONDON BRANCH ONE CANADA SQUARE LONDON E14 5AL UNITED KINGDOM
SAPHIR FINANCE PUBLIC LIMITED COMPANY	SERIES 2008-12 ATTN: SANAJAY JOBANPUTRA- VICE PRESIDENT, GLOBAL CORPORATE TRUST C/O THE BANK OF NEW YORK- LONDON BRANCH ONE CANADA SQUARE LONDON E14 5AL UNITED KINGDOM
SAPHIR FINANCE PUBLIC LIMITED COMPANY	SERIES 2008-8 C/O THE BANK OF NEW YORK MELLON- LONDON BRANCH GLOBAL CORPORATE TRUST ATTN: SANAJAY JOBANPUTRA- VICE PRESIDENT ONE CANADA SQUARE LONDON E14

Claim Name	Address Information
SAPHIR FINANCE PUBLIC LIMITED COMPANY	5AL UNITED KINGDOM
SAPHIR FINANCE PUBLIC LIMITED COMPANY	SERIES 2008-8 C/O BANK OF NEW YORK MELLON-LONDON BRANCH, THE ATTN: SANAJAY JOBANPUTRA-VICE PRESIDENT GLOBAL CORPORATE TRUST ONE CANADA SQUARE LONDON E14 5AL UNITED KINGDOM
SAPHIR FINANCE PUBLIC LIMITED COMPANY	SERIES 2008-9 C/O BANK OF NEW YORK MELLON-LONDON BRANCH, THE ATTN: SANAJAY JOBANPUTRA-VICE PRESIDENT GLOBAL CORPORATE TRUST ONE CANADA SQUARE LONDON E14 5AL UNITED KINGDOM
SAPHIR FINANCE PUBLIC LIMITED COMPANY	ATTN: MICHAEL J. VENDITTO, ESQ. REED SMITH LLP 599 LEXINGTON AVENUE NEW YORK NY 10022
SAPHIR FINANCE PUBLIC LIMITED COMPANY	REED SMITH LLP ATTN: MICHAEL J. VENDITTO, ESQ. EMEA 235 599 LEXINGTON AVENUE NEW YORK NY 10022
SAPHIR FINANCE PUBLIC LIMITED COMPANY	REED SMITH LLP ATTN: MICHAEL J. VENDITTO, ESQ. EMEA 236 599 LEXINGTON AVENUE NEW YORK NY 10022
SAPHIR FINANCE PUBLIC LIMITED COMPANY SERIES 2008-	C/O BANK OF NEW YORK MELLON - LONDON BRANCH, THE ATTN: SANAJAY JOBANPUTRA - VICE PRESIDENT, GLOBAL CORPORATE TRUST ONE CANADA SQUARE LONDON E14 5AL UNITED KINGDOM
SAPHIR FINANCE PUBLIC LIMITED COMPANY SERIES 2008-	REED SMITH LLP ATTN: MICHAEL J. VENDITTO, ESQ. EMEA 234 599 LEXINGTON AVENUE NEW YORK NY 10022
U.S. BANK NATIONAL ASSOCIATION	CORPORATE TRUST SERVICES ATTN: TIMOTHY PILLAR, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL MN 55107-2292
U.S. BANK NATIONAL ASSOCIATION	CHAPMAN AND CUTLER LLP ATTN: JAMES E. SPIOTTO, ANN E. ACKER & FRANKLIN H. TOP, III 111 WEST MONROE STREET, 18TH FLOOR CHICAGO IL 60603
ZIRCON FINANCE LIMITED SERIES 2007-15	ATTN: SANAJAY JOBANPUTRA- VICE PRESIDENT, GLOBAL C/O THE BANK OF NEW YORK MELLON- LONDON BRANCH CORPORATE TRUST ONE CANADA SQUARE LONDON E14 5AL UNITED KINGDOM
ZIRCON FINANCE LIMITED SERIES 2007-15	ATTN: MICHAEL J. VENDITTO REED SMITH LLP 599 LEXINGTON AVENUE NEW YORK NY 10022
ZIRCON FINANCE LIMITED SERIES 2007-15	ATTN: MICHAEL J. VENDITTO, ESQ. REED SMITH LLP 599 LEXINGTON AVENUE NEW YORK NY 10022
ZIRCON FINANCE LIMITED SERIES 2007-18	ATTN: SANAJAY JOBANPUTRA VICE PRESIDENT, GLOBAL C/O THE BANK OF NEW YORK MELLON- LONDON BRANCH CORPORATE TRUST ONE CANADA SQUARE LONDON E14 5AL UNITED KINGDOM
ZIRCON FINANCE LIMITED SERIES 2007-18	ATTN: MICHAEL J. VENDITTO, ESQ. REED SMITH LLP 599 LEXINGTON AVENUE NEW YORK NY 10022
ZIRCON FINANCE LIMITED SERIES 2007-19	ATTN: SANAJAY JOBANPUTRA- VICE PRESIDENT, GLOBAL C/O THE BANK OF NEW YORK MELLON CORPORATE TRUST ONE CANADA SQUARE LONDON E14 5AL UNITED KINGDOM
ZIRCON FINANCE LIMITED SERIES 2007-19	ATTN: SANAJAY JOBANPUTRA C/O THE BANK OF NEW YORK MELLON- LONDON BRANCH CORPORATE TRUST ONE CANADA SQUARE LONDON E14 5AL UNITED KINGDOM
ZIRCON FINANCE LIMITED SERIES 2007-19	ATTN: MICHAEL J. VENDITTO, ESQ. REED SMITH LLP 599 LEXINGTON AVENUE NEW YORK NY 10022
ZIRCON FINANCE LIMITED SERIES 2007-5	ATTN: SANJAY JOBANPUTRA C/O BNY CORPORATE TRUST SERVICES LIMITED GLOBAL CORPORATE TRUST SERVICES- DEFAULT GROUP ONE CANADA SQUARE LONDON E14 5AL UNITED KINGDOM
ZIRCON FINANCE LIMITED SERIES 2007-5	ATTN: MICHAEL J. VENDITTO, ESQ. REED SMITH LLP 599 LEXINGTON AVENUE NEW YORK NY 10022
ZIRCON FINANCE LIMITED SERIES 2007-6	C/O THE BANK OF NEW YORK MELLON - LONDON BRANCH ATTN: SANJAY JOBANPUTRA, VICE PRESIDENT, GLOBAL CORPORATE TRUST ONE CANADA SQUARE LONDON E14 5AL UNITED KINGDOM
ZIRCON FINANCE LIMITED SERIES 2007-6	REED SMITH LLP ATTN: MICHAEL J. VENDITTO, ESQ. CONTROL: EMEA 258 599 LEXINGTON AVENUE NEW YORK NY 10022
ZIRCON FINANCE LIMITED- SERIES 2007-16	ATTN: SANAJAY JOBANPUTRA- VICE PRESIDENT, GLOBAL C/O THE BANK OF NEW YORK MELLON- LONDON BRANCH CORPORATE TRUST ONE CANADA SQUARE LONDON E14 5AL UNITED KINGDOM
ZIRCON FINANCE LIMITED- SERIES 2007-16	ATTN: MICHAEL J. VENDITTO, ESQ. REED SMITH LLP 599 LEXINGTON AVENUE NEW YORK

Claim Name**Address Information**

ZIRCON FINANCE LIMITED- SERIES 2007-16

NY 10022

Total Creditor count 98

EXHIBIT L

Claim Name	Address Information
ARIZONA STATE RETIREMENT SYSTEM	ATTN: ROBERT R. HALL & APRIL J. THEIS ASSISTANT ATTORNEY GENERAL 1275 WEST WASHINGTON STREET PHOENIX AZ 85007-2926
BANQUE SAFDIE SA	1, RUE DE LA TOUR-DE-L'ILE CASE POSTALE 5415 CH - 1211 GENEVE 11 SWITZERLAND
BANQUE SAFDIE SA	EDWARD NEIGER 317 MADISON AVE FL 21 NEW YORK NY 10017-5208
DEUTSCHE BANK AG, LONDON BRANCH	ATTN: MICHAEL SUTTON AND ALEXANDER KRAEMER 1 GREAT WINCHESTER STREET LONDON EC2N 2DB UNITED KINGDOM
DEUTSCHE BANK AG, LONDON BRANCH	BINGHAM MCCUTCHEN LLP 2020 K STREET, NW WASHINGTON DC 20006
JOAN BAGLEY TRUSTEE FOR THE MILTON BAGLEY 2004 TRU	C/O KLAFTER, OLSEN, & LESSER LLP ATTN: JEFFREY KLAFTER 2 INTERNATIONAL DRIVE, SUITE 350 PORT CHESTER NY 10573
JOAN BAGLEY TRUSTEE FOR THE MILTON BAGLEY 2004 TRU	19319 CHAPEL CREEK DRIVE BOCA RATON FL 33434
MILTON BAGLEY TRUSTEE FOR THE JOAN BAGLEY 2004 TRU	C/O KLAFTER, OLSEN & LESSER, LLP ATTN: JEFFREY KLAFTER 2 INTERNATIONAL DRIVE, SUITE 350 PORT CHESTER NY 10573
MILTON BAGLEY TRUSTEE FOR THE JOAN BAGLEY 2004 TRU	19319 CHAPEL CREEK DRIVE BOCA RATON FL 33434

Total Creditor count 9

EXHIBIT M

Claim Name	Address Information
BANQUE SAFDIE SA	ATTN: MICHEL KISFALVDY 1, RUE DE LA TOUR-DE-L'ILE PO BOX 5415-1211 GENEVA 11 1204 SWITZERLAND
BANQUE SAFDIE SA	EDWARD NEIGER NEIGER LLP 111 JOHN STREET SUITE 800 NEW YORK NY 10038
BELLAIR DEVELOPMENT GROUP, S.A.	ATTN: JOSE GREGORIA CASTILLEJOS 48 EAST ST. BELLA VISTA SUCRA BUILDING PANANMA CITY PANAMA
BELLAIR DEVELOPMENT GROUP, S.A.	ATTN: DAVID LEMAY, ESQ. & CHRISTY RIVERA, ESQ. CHADBOURNE & PARKE LLP 30 ROCKFELLER PLAZA NEW YORK NY 10112
CAPITAL BANK GRAWE GRUPPE	BRANDHOFGASSE 22 GRAZ A-8010 AUSTRIA
CENTRAL BANCO UNIVERSAL	ATTN: ALEJANDRO GOMEZ SIGALA EDIFICIO CENTRAL E.A.P. AVE. SAN FELIPE, ENTRE 1A AND 2A TRANSVERSAL, LA CASTELLANA CARACAS VENEZUELA
CENTRAL BANCO UNIVERSAL	ATTN: DAVID LEMAY & CHRISTY RIVERA CHADBOURNE & PARKE 30 ROCKEFELLER PLAZA NEW YORK NY 10112
CORETH, MAXIMILIAN	93 MERCER STREET NEW YORK NY 10012
CORETH, MAXIMILIAN	C/O ROBERT K. GROSS, ESQ. EATON & VAN WINKLE LLP 3 PARK AVENUE 16TH FLOOR NEW YORK NY 10016
CORNER BANCA SA	VIA CANOVA 16 LUGANO 6900 SWITZERLAND
ENDA HARDIMAN TELECOM PENSIONS FUND, THE	REF BDO SIMPSON XAVIER FINANCIAL SERVICES LTD BEAUX LANE HOUSE MERCER STREET LOWER DUBLIN 2 IRELAND
GOMEZ FLORES, MA. DE LA PAZ/ MA.DEL REFUGIO GOMEZ	GOMEZ FLORES CARR. LAGOS-SAN LUIS POTOSI KM 3 INT. 1 LAGOS DE MORENO JALISCO 47400 MEXICO
GONZALEZ, ALFREDO PONS	AVD. DE LAS AMERICAS 9,7 2A MALAGA 29006 SPAIN
HOERNECKE, CHRISTINE	APARTADO 80 VILLAJOSYOSA E-03570 SPAIN
ILDEFONSO-MARIANA, JOSE I	ALDACO GUERRERO - JTWROS C/O JOSEPH L. FOX, ESQ. 60 EAST 42ND STREET, SUITE 2231 NEW YORK NY 10165
LAMPRECHT, FRANZ GUENTHER	VON-STAUFFENBERG-STRASSE 41 D-82008 UNTERHACHING GERMANY
LAMPRECHT, FRANZ GUENTHER	RUECKER & RUECKER RODENSTEINSTRASSE 9 A D-81375 MUENCHEN GERMANY
MARCH, ILDFONSO LACASTA	CL MANILA 51 1-2 BARCELONA 08034 SPAIN
PFAU, JULIANE	KOENIGSALLE 51A BERLIN 14193 GERMANY
TODINI, GIOVANNA	VIA MAURIZIO QUADRIO, 15 ROME 00152 ITALY
YORVIK PARTNERS LLP	TRANSFEROR: CAPITAL BANK GRAWE GRUPPE 11 IRONMONGER LANE LONDON EC2V 8EY UNITED KINGDOM

Total Creditor count 21

EXHIBIT N

Claim Name	Address Information
BONCIMINO, STEVEN	31 HIGHLAWN AVENUE BROOKLYN NY 11223-2403
BORYNACK, STEPHANIE	1160 FIFTH AVENUE APT 203 NEW YORK NY 10029
BYERS, KIMBERLEE	10656 CEDARCREST CIRCLE HIGHLANDS RANCH CO 80130
BYERS, LUCAS	10656 CEDARCREST CIRCLE HIGHLANDS RANCH CO 80130
CARTWRIGHT, SALLY	59 WINDERMERE ROAD MUSWELL HILL LONDON N10 2RD UNITED KINGDOM
DE VILLE, GARETH	7 NORTHUMBERLAND AVE GIDEA PARK ESSEX RM11 2MJ UNITED KINGDOM
HARVEY, E ANN	11 OAK ST. APT 23 STATEN ISLAND NY 10305-1751
HOROWITZ, DAVID B.	7 GLEN DRIVE HARRISON NY 10528
KENDALL, MARILYN M	4885 WAGONTRAIL CT PARKER CO 80134-5215
KIRBY, ANDREW LEO	L3 SCENIC VILLAS 18 SCENIC VILLA DRIVE POKFULAM HONG KONG
LIPSCHITZ, BETH STEIN	203 WEST 90TH STREET APT. 6B NEW YORK NY 10024
MARSHALL, NIKKI A.	12 THOMAS ROAD WESTPORT CT 06880
MCCLAIN, LISA	800 WEST END AVENUE NEW YORK NY 10025-5467
MCKENZIE, LISA JULIE	88 BLAKE ROAD NEW SOUTHGATE LONDON N11 2AL UNITED KINGDOM
MERH, UTKARSH	888 8TH AVENUE 19T NEW YORK NY 10019
MERRIMAN, SHAWNDA D.	567 KRYPTONITE DR. CASTLE ROCK CO 80108
MORZARIA, RAGINI	7 EDWINA GARDENS REDBRIDGE, ESSEX IG4 5BS UNITED KINGDOM
NANCARROW, PAUL	50 BAKER ST POTTERS BAR HERTS EN6 2EB UNITED KINGDOM
NICHOLLS, SHARON	14 WHITMORE CRESCENT CHELMSFORD ESSEX CM2 6YN UNITED KINGDOM
PALMIERI, BARBARA A.	41 ASCOT DRIVE FREEHOLD NJ 07728
PENN, LISA T.	96 OLRON CRESCENT KENT BEXLEYHEATH DA6 8JZ UNITED KINGDOM
PHILLIPS, LAWRENCE E. (DECEASED)	374 HAMILTON ROAD RIDGEWOOD NJ 07450
RONDELE, ELISABETH	61 RUE DU MAL DE LATTRE DE TASSIGNY ALFORTVILLE 94140 FRANCE
SPADARO, LYNN	4 MOHAWK TRAIL WESTFIELD NJ 07090
STANTON, NANCY J.	4 ANDING AVENUE N. MERRICK NY 11566
SZABO, ZOLTAN	9591 PEARL CIRCLE # 104 PARKER CO 80134
TAKANO, NAO	8080 S. SAN JUAN RANGE RD. LITTLETON CO 80127
TRELLES, CAESAR A.	4 FIRETHORNE ROAD OLD BRIDGE NJ 088

Total Creditor count 28

EXHIBIT O

Claim Name	Address Information
ABBASI, FAYAD	141 E 56TH ST APT 2G NEW YORK NY 10022
AMBRULEVICH, JOHN	13 MARDEN WAY DURHAM NH 03824-2125
BOUCHER, MAAREN	1451 TAYLOR ST. #4 SAN FRANCISCO CA 94133
BROOKS, CHERI LYNN (FORMERLY KUICK)	1870 SOMERSET LANE WHEATON IL 60189
BYERS, KIMBERLEE	10656 CEDARCREST CIRCLE HIGHLANDS RANCH CO 80130
BYERS, LUCAS	10656 CEDARCREST CIRCLE HIGHLANDS RANCH CO 80130
CAMILLI-BERNAT, MARY	JESSICA GROSSARTH PULLMAN & COMLEY, LLC 850 MAIN STREET, 8TH FLOOR BRIDGEPORT CT 06604
CASSINARI, CARMELA	18 SWAN COURT GLEN COVE NY 11542
DEIBLER, DANIELLE	25 MIRALOMA DR. SAN FRANCISCO CA 94127
DERIEG, MICAH	10233 URAVAN ST. COMMERCE CITY CO 80022
DETWILER, PETER M. AND LINDA	PO BOX 58 LEBANON NJ 08833
FU, TIANNA	25 BANK ST APT 205G WHITE PLAINS NY 10606-7002
GUERRA, ROBERTO	260 WESTCHESTER AVENUE THORNWOOD NY 10594
HAHN, BRIAN	12 EAST SCOTT STREET, APT # 5 CHICAGO IL 60610
HAYNES, SUSAN M.	108 SAGAMORE ROAD 3G TUCKAHOE NY 10707
INGRAM, EARON M.	1455 S. IVY WAY DENVER CO 80224
JACOBSON, BRETTE	1207 HEMPSTEAD AVENUE S. HEMPSTEAD NY 11550
JONES, BRIAN	605 THIRD AVENUE, 39TH FLOOR NEW YORK NY 10158
KENNEY, JUDITH ANN	40 WEST 77TH ST # 11D NEW YORK NY 10024
KLONSKY, DANIEL S.	34 FLAMINGO ROAD ROSLYN NY 11576
KREINER, DANIEL	410 SEVENTH AVENUE APARTMENT 3 R BROOKLYN NY 11215
LEE, PEGGY J	62 MANHATTAN AVE APT 3R BROOKLYN NY 11206
LENHART, DEBORAH A.	16494 E. POWERS AVENUE CENTENNIAL CO 80015
LI, XIU WEN	50-48 208 STREET BAYSIDE NY 11364
LOOS, RICHARD JR.	129 CYPRESS DRIVE NEWARK DE 19713
LUM, JENNIFER M.	67-47 197TH STREET FRESH MEADOWS NY 11365
MERH, UTKARSH	888 8TH AVENUE 19T NEW YORK NY 10019
OLDS, MICHELE LYNN	8475 LIVERPOOL CIRCLE LITTLETON CO 80125
PADGETT, MILDRED	183 FRIENDSHIP DRIVE HARTWELL GA 30643
PADVA, ADI	375 SOUTH END AVE APT 15 A NEW YORK NY 10280
RENDE, KENNETH	9 MONTROSE AVE BABYLON NY 11702
REYNOLDS, WILLIAM	243 TIMBERLINE TRACE LONGWOOD FL 32750
ROBB, MICHAEL A.	1117 PORTAL AVENUE OAKLAND CA 94610
RUTIGLIANO, JASON	64 MERCER ST APT 8 JERSEY CITY NJ 07302
SANTANGELO, MICHAEL A.	231 AMBER STREET STATEN ISLAND NY 10306
SHIGEKAWA, STEVE	605 THIRD AVENUE, 39TH FLOOR NEW YORK NY 10158
STANFIELD, EARLANE	118-82 METROPOLITAN AVE APT 7C KEW GARDENS NY 11415
STEVENSON, AUTUMN LYN	11857 E. FAIR AVE. GREENWOOD VILLAGE CO 80111
STIEFEL, STEPHANIE J	15 CENTRAL PARK WEST #28B NEW YORK NY 10023
SULZBURGH, CRAIG H	349 EAST 85TH STREET 3E NEW YORK NY 10028
SZABO, ZOLTAN	9591 PEARL CIRCLE # 104 PARKER CO 80134
TAKANO, NAO	8080 S. SAN JUAN RANGE RD. LITTLETON CO 80127
TEASDALE, ELIZABETH REGAN	104 CHARLTON STREET APT 5W NEW YORK NY 10014
TINSLEY, ROBERT	311 LODGE DR GREENWOOD SC 29646
VACCARO, LAUREN	70 INDALE AVENUE STATEN ISLAND NY 10309
WEINSTEIN, ERIC	15 MAYFLOWER ROAD SCARSDALE NY 10583
ZAKI-BASTA, SANDRA	130 MYRTLE AVE # 7G STAMFORD CT 06902

Claim Name**Address Information**

Total Creditor count 47

EXHIBIT P

Claim Name	Address Information
BANK JULIUS BAER & CO. LTD.	ATTN: MICHAEL GERNY ATTN: PATRIK ROOS BAHNHOFSTRASSE 36 ZURICH CH-8010 SWITZERLAND
CENTRAL BANCO UNIVERSAL	ATTN: ALEJANDRO GOMEZ SIGALA EDIFICIO CENTRAL E.A.P. AVE. SAN FELIPE, ENTRE 1A AND 2A TRANSVERSAL, LA CASTELLANA CARACAS VENEZUELA
CENTRAL BANCO UNIVERSAL	ATTN: DAVID LEMAY & CHRISTY RIVERA CHADBOURNE & PARKE 30 ROCKEFELLER PLAZA NEW YORK NY 10112
CONDUIT CAPITAL MARKETS LTD	TRANSFEROR: BANK JULIUS BAER & CO. LTD. ATTN: RAKESH CHHABRA 12-13 HENRIETTA STREET LONDON WC2E 8LH UK
INVERELL SHIRE COUNCIL	PO BOX 138 INVERELL NSW 2360 AUSTRALIA
JPMORGAN SECURITIES LTD	TRANSFEROR: CONDUIT CAPITAL MARKETS LTD 125 LONDON WALL LONDON EC2Y KAJ UNITED KINGDOM
MORGAN STANLEY & CO. INTERNATIONAL PLC	TRANSFEROR: RAIFFEISEN ZENTRALBANK OSTERREICH AKTIENGESELLSCHAFT 25, CABOT SQUARE CANARY WHARF LONDON E14 4QA UNITED KINGDOM
MORGAN STANLEY & CO. INTERNATIONAL PLC	MANAGING CLERK RICHARDS KIBBE & ORBE L.L.P. ONE WORLD FINANCIAL CENTER NEW YORK NY 10281-1003
PALM HILLS LTD	MERRILL LYNCH BANK & TRUST COMPANY (CAYMAN) LTD 4TH FLOOR HARBOUR CENTER NORTH CHURCH STREET GEORGE TOWN GRAND CAYMAN CAYMAN ISLANDS
RAHMEL, WILLI M. DR	GLOCKENTURMSTR. 20E BERLIN D 14055 GERMANY
THE ROYAL BANK OF SCOTLAND PLC	TRANSFEROR: FRONT CAPITAL LTD ATTN: OONAGH HOYLAND & JOHN KATSIKOUMBAS 135 BISHOPSGATE LONDON EC2M 3UR UNITED KINGDOM
ZANKER, SUSANNE	RUE CESAR FRANCK 11 BRUSSELS 1050 BELGIUM
ZANKER, SUSANNE	DEMINOR INTERNATIONAL S.C.R.L. ED. VAN NIEUWENHUYSE LAAN 6 BT.8 BRUSSELS 1160 BELGIUM

Total Creditor count 13

EXHIBIT Q

Claim Name	Address Information
ASPEN INSURANCE UK LIMITED	ATTN: STEPHEN ROSE 30 FENCHURCH STREET LONDON EC3M 3BD UNITED KINGDOM
ASPEN INSURANCE UK LIMITED	PETER A. IVANICK, ESQ. DEWEY & LEBOEUF LLP 1301 AVENUE OF THE AMERICAS NEW YORK NY 10019
CONTRARIAN CAPITAL MANAGEMENT, LLC	411 WEST PUTNAM AVENUE SUITE 425 GREENWICH CT 06830
DEFINED RETURNS LIMITED ON BEHALF OF UNDERLYING IN	(IN ADMINISTRATION) C/O GRANT THORNTON UK LLP 30 FINSBURY SQUARE LONDON EC2P 2YO UNITED KINGDOM
DORSCHUG, HENRIETTE	SILCHERWEG 31 ELCHINGEN 89275 GERMANY
ETHIAS SA	PAUL HERMANT BIRD & BIRD LLP AVENUE LOUISE 235 BOX 1 1050 BRUSSELS BELGIUM
ETHIAS SA	ATTN: THE CFO; DEPARTEMENT FINANCES 1006 RUE DES CROISIER 24 LIEGE 4000 BELGIUM
GAVIN, YVAN	ROUTE DE SULLENS 10 VILLARS-STE-CROIX 1029 SWITZERLAND
HAUVILLE, B	SOUTH JUNIORS 558A ANZAC PARADE KINGSFORD SYDNEY, NSW 2032 AUSTRALIA
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DEMASI, KATHLEEN	146 78TH STREET BROOKLYN NY 11209
DIIORIO, MICHAEL	HOUSE A 56 PLANTATION ROAD HONG KONG
DIODOSIO, RONALD L	50 ROBERTSON RD PUEBLO CO 81001
DOCKENDORF, MICHAEL	950 N MICHIGAN AVE #3106 CHICAGO IL 60611
DOLCE, MAUREEN G.	287 OCEAN AVE. MASSAPEQUA PARK NY 11762
DOWNS, C.B. TERTIUS	114 WASHINGTON ST TOPSFIELD MA 01983
DURLACHER, NOEL	8 SOULDERN ROAD LONDON W14 OJE UNITED KINGDOM
DWYER, JOHN	39 WAMPATUCK AVE SCITUATE MA 02066-2929
DYBECK, DONALD	50 NANTUCKET PORT TOWNSEND WA 98368
DYBECK, DONALD C	50 NANTUCKET PORT TOWNSEND WA 98368
DYBECK, DONALD C.	50 NANTUCKET PORT TOWNSEND WA 98368
EARNHARDT, JOHN R	7202 CONCORD HIGHWAY MONROE NC 28110
EGBERT, JOHN	330 E 39TH ST, APT # 31L NEW YORK NY 10016
ELLIS, RICHARD	1440 RIDGE WAY DRIVE ACWORTH GA 30102
ENDLAR, STEPHEN P.	26 WILLOW CRESCENT BROOKLINE MA 02445
ENGMAN, MALIN	2 LEE HOUSE 88 DRAYTON GARDENS LONDON SW10 9RF UK
ENTIS, STEPHANIE	62 ELKHART STREET STATEN ISLAND NY 10308
ESTATE OF PETER H. VANDENBERG	ATTN: NANCY T. VANDENBERG, BENEFICIARY 5835 N. SHORE DRIVE MILWAUKEE WI 53217
FENG, PING	30/F TWO INTERNATIONAL FINANCE CENTRE 8 FINANCE STREET CENTRAL HONG KONG ROC
FERRANTE, JOSEPH A	2 OLD COLONY DR NORFOLK MA 02056
FERRANTE, JOSEPH A.	2 OLD COLONY DR NORFOLK MA 02056
FINDER, EDMUND	1725 YORK AVE APT 30C NEW YORK NY 10128
FISHER, CHARLES F.	11 COURTNEILL STREET LONDON W2 5BU UNITED KINGDOM
FLUGGER, MICHAEL E	617 MAY STREET RIVER VALE NJ 07675
FLYNN, MICHAEL I	366 WALNUT STREET NEW ORLEANS LA 70118
FORFIA, ROBERT	136 DAY COURT MAHWAH NJ 07430
FORMAN, JOHN	42 CALDBECK AVENUE WORCESTER PARK SURREY KT4 8BQ UNITED KINGDOM
FORSTER, DENNIS E	5352 2B CALLE REAL SANTA BARBARA CA 93111-1688
FOWLER, DONNA	13 MT VERNON RD MONTELAUR NJ 07043
FOX, NEIL A	17843 FOX BOROUGH LANE BOCA RATON FL 33496
FRAZIER, WILLOW M	5151 E. CALLE BRILLANTE TUCSON AZ 85718
FREEMAN, TERENCE	204 NORSEY ROAD BILLERICAY ESSEX CM11 1DB UNITED KINGDOM
FRENCH-DAVIS, CAROLYN O	203 WATERSIDE DRIVE LAFAYETTE LA 70503
FRIED, ELIOT M	1200 CALIFORNIA ST APT 24B SAN FRANCISCO CA 94109
FRITTS, DONALD N.	7885 LANDOWNE DR ATLANTA GA 30350
FUHRMANN, DOROTHEE	HAMBLEDON PARK VANN LANE HAMBLEDON GU8 4DY UNITED KINGDOM
FULTON, THOMAS	2550 FAIRWAY DRIVE BOZEMAN MT 59715
FULTON, THOMAS D	2550 FAIRWAY DRIVE BOZEMAN MT 59715
FULTON, THOMAS D.	2550 FAIRWAY DRIVE BOZEMAN MT 59715
FURMATO, JOSEPH	3939 OCEAN DR APT PH7B VERO BEACH FL 32963
GABELMAN, RICK L	1228 EVERGREEN DR LINCOLN NE 68510
GABELMAN, RICK L	1228 EVERGREEN DR LINCOLN NE 68510
GAISS, GEOFFREY	200 PARK AVENUE, 4TH FLOOR NEW YORK NY 10166

Claim Name	Address Information
GALLO, FEDERICO	PIAZZA DELLA REPUBBLICA, 3 MILANO 20121 ITALY
GARDNER, JAMES	6714 NORTH OCEAN BLVD OCEAN RIDGE FL 33435
GARDNER, JAMES	6714 NORTH OCEAN BLVD OCEAN RIDGE FL 33435
GASPARRO, PAUL	105 STUYVESANT AVE RYE NY 10580
GEE, COLIN	26 BOYNE PARK TURNBRIDGE WELLS KENT TN4 8ET UNITED KINGDOM
GIBBS, ANDREW	18 WINCHENDON ROAD PARSONS GREEN LONDON SW6 5DR UNITED KINGDOM
GLAZER, JOSH	400 EAST 71ST ST. APT 22U NEW YORK NY 10021
GOLDBERG, MICHAEL A.	26 BROADMOOR ROAD SCARSDALE NY 10583
GOLDFARB, JOYCE	24A BROADVIEW ROAD WESTPORT CT 06880
GOLDSTEIN, LANE R	22200 CAMAY COURT CALABASAS CA 91302
GOODWIN, FRED	70 ALRIC AVENUE NEW MALDEN KT3 4JW UNITED KINGDOM
GOOGINS, GEORGE A.	1909 CHILENO VALLEY PETALUMA CA 94952
GOSS, ROBERT	5 SAILWING CLUD DR HILTON HEAD ISLAND SC 29926-1278
GREGORY, JOSEPH M.	26 LLOYD HAVEN DRIVE HUNTINGTON NY 11743-1044
GROVES, THOMAS	APT 1301, 26 HERTSMERE RD LONDON E14 4EF UNITED KINGDOM
GUTHRIE, EDGAR S	8 TIGER LILLY LANE SCARBOROUGH ME 04074
HALAPIN, WILLIAM	3 ALEJO IRVINE CA 92715
HARRISON, GILES E.	PO BOX 275 NEW VERNON NJ 07976
HAYNES-OLIVER, SIMON CHRISANTHONY	6B, BLOCK A2 OASIS 8-12 PEAK ROAD HONG KONG
HAZAEEL, STEVE	21 MEADOW WAY UPMINSTER ESSEX RM14 3AB UK
HEIN, MARK W.	1944 LEVINE LANE CLEARWATER FL 33760
HELM, ETTA M.	727 MERIDIAN AVENUE, APT J SOUTH PASADENA CA 91030
HERMAN, HARVEY	1135 HEATHER RD DEERFIELD IL 60015
HICKMAN, PETER	3 UNION TERRACE BELLEVILLE NJ 07109
Hlavek, RUDOLPH	PO BOX 2086 WINTER PARK FL 32790
HOBBS, ELIZABETH	17 SWANLEY ROAD WELLING KENT DA161LL UNITED KINGDOM
HOLT, GERALD	11313 E. SAN RAPHAEL DRIVEWAY SAN DIEGO CA 92130
HOLT, GERALD	11313 E. SAN RAPHAEL DRIVEWAY SAN DIEGO CA 92130
HORWITZ, ERWIN J.	7424 EATON COURT UNIVERSITY PARK FL 34201
HOULIHAN, JENNIFER	471 SOUTH VAN NESS SAN FRANCISCO CA 94110
HULSHOFF, LAREE	2828 HOOD ST APT 1705 DALLAS TX 75219-4817
HUTCHINGS, JASON PETER	7 HIGHSTONE HOUSE 21 Highbury Crescent LONDON N51RX UNITED KINGDOM
HUTTER, PAUL	4 MARTINE AVE. APT. 721 WHITE PLAINS NY 10606
JEONG, MYOUNGSEOK	SHINGONGAH-APT 5-605 SEOBINGGO-DONG YONGSAN-GU SEOUL 140-751 KOREA, REPUBLIC OF
JOSEPH, JAMES A	50 COUNTY BRIDGE ROAD EAST STROUDSBURG PA 18301
JOSEPH, WILLIAM	241 CENTRAL PARK W APT 13G NEW YORK NY 10024-4567
KANAAN, KHALIL	63 WHIPPOORWILL CROSSING ARMONK NY 10504
KAPLAN,M ROBERT	4390 SENTINEL VIEW ATLANTA GA 30327
KATZ, GERALD	5311 S BRAESWOOD HOUSTON TX 77096
KENARY, JAMES	121 COOLIDGE RD WORCESTER MA 01602
KENNEY, DAVID E.	1600 VISTA OAKS WAY WESTLAKE VILLAGE CA 91361
KIKANO, BASSEL	50 PRINCE ST APT 5J NEW YORK NY 10012
KIM CHO, JANE J	9A COVE LANE NORTH BERGEN NJ 07047
KING, JOHN	50 PINEWILD DRIVE PINEHURST NC 28374
KNIPP, JAMES	13002 SOUTHEAST 285TH ST AUBURN WA 98092
KNOWLTON II, HAROLD	229 HAFLINGER ROAD NORCO CA 92860
KOCH, THOMAS H	215 EAST 68TH STREET APT 14B NEW YORK NY 10021
KORANTZOPOULOS, PANOS D	25 BANK STREET LONDON E14 5LS UNITED KINGDOM

Claim Name	Address Information
KOTECHA, VIKESH	26 HILLWOOD GROVE HUTTON MOUNT SHENFIELD, ESSEX CM13 2PD UNITED KINGDOM
KRASNER, SIDNEY D.	387 BEECH SPRING RD SOUTH ORANGE NJ 07079
KRAUSS, ERNEST	830 MONTGOMERY AVENUE, #108 BRYN MAWR PA 19010
KUYKENDALL, CHARLES L	6573 EAGLE RIDGE DRIVE BETTENDORF IA 52722
LAHRE, STEVEN E	12232 SPRUCE GROVE PL SAN DIEGO CA 92131
LAMBERT, ERNEST	8 DOMINION DR NUMBER 116 SAN ANTONIO TX 78257
LAMOND, MICHAEL J	14 MINNETONKA TRL MEDFORD NJ 08055-1502
LANG, JOHN H.	4 QUAIL HOLLOW LANE WEST NYACK NY 10994
LANTRIP, DONNA KAY	4/17 NEPTUNE STREET COOGEE NSW 2034 AUSTRALIA
LATOUR, ALBERT R., JR	3215 MONTEREY ST SAN MATEO CA 94403
LAVIN II, WILLIAM L	15 COLLEGIATE CIRCLE RANCHO MIRAGE CA 92270
LAVIN, EUGENE	1215 B MILWAUKEE STREET DELAFIELD WI 53018
LAVIN, EUGENE F.	1215 B MILWAUKEE STREET DELAFIELD WI 53018
LEASCA, PETER G	516 GROVE STREET WORCESTER MA 01605
LECHNER, SCOTT	95 CHATHAM STREET CHATHAM NJ 07928
LEE, CHIU-HUI	300 E 85TH ST APT 303 NEW YORK NY 10028-4592
LENIHAN III, ROBERT J.	39 HUNTSWORTH MEWS LONDON, GT LON NW1 6DB UNITED KINGDOM
LENIHAN, ROBERT J. III	39 HUNTSWORTH MEWS LONDON NW1 6DB UNITED KINGDOM
LETTLOW, STACEY N.	105-46 REMINGTON STREET JAMAICA NY 11435
LEVINE, HOWARD L	120 E 81ST STREET 3H NEW YORK NY 10028
LEVY, SCOTT R.	24 HICKORY KINGDOM RD BEDFORD NY 10506-2009
LEWIS, MADONNA C	190 NEW HUDSON ROAD AURORA OH 44202
LIN, NING	1-9-35-1405 ROPPOGI 13 MINATO-KU 106-0032 JAPAN
LITTLE, JOHN ANDREW	BM LB RETURNS LONDON WC1N 3XX UNITED KINGDOM
LLERENA, MARIA	280 N. ONTARIO ST. RONKONKOMA NY 11779
LOCKE, ANTHONY	61 KIPPINGTON ROAD SEVENOAKS, KENT UNITED KINGDOM
LOFTUS, BRIAN J	2635 VISTA ORNADA NEWPORT BEACH CA 92660
LUCAS, JESSE	210 WINECOFF DRIVE FAYETTEVILLE GA 30214-7106
LUX, PETER	2 MINERAL SP. LA. TINTON FALLS NJ 07724
LYONS, GEORGE M	ROBIN B. LYONS AS WIDOW AND DEATH BENEFIT RECIPIENT 19 BAYLOR CIRCLE WHITE PLAINS NY 10605
MACLENNAN, HANNAH	WAYSIDE CHELMSFORD ROAD HIGH ONGAR ESSEX ENGLAND UNITED KINGDOM
MAHONCHAK, JOHN	198 BREWSTER ROAD WYCKOFF NJ 07481
MAISEL, THEODORE H.	100 LANDING RD APT 359 ROSLYN NY 11576-1176
MAJOR JR., CHARLES E	1232 GLASGOW BATON ROUGE LA 70808
MANDILE, MICHAEL A	25 THOMAS AVE S MINNEAPOLIS MN 55415
MARGOLIS, DAVID	55 WEST 26TH ST. APT 1K NEW YORK NY 10010
MARINO, THOMAS	135 CENTRAL PARK WEST APT. 2SC NEW YORK NY 10023
MARINO, THOMAS	1930 BROADWAY APT 5F NEW YORK NY 10023-6940
MATISON, RAYMOND	11965 ANCHOR LANE THREE RIVERS MI 49093
MC GUINN, EDWIN JR.	20 COBB ISLAND DR. GREENWICH CT 06830
MC SEMEK, DAVID R	341 CEDAR TRACE BEAVERCREEK OH 45385
MCDADE, HERBERT H., III	ONE SACKETT LANDING RYE NY 10580
MCDADE, HERBERT H., III	HERBERT H MCDADE, III ONE SACKET LANDING RYE NY 10580
MCDUGALL, JOHN J	121 BELLEVUE AVE RYE NY 10580
MCKAY, SUSAN	543 77TH STREET BROOKLYN NY 11209
MERMELSTEIN, JAY	16 GLENVIEW DRIVE WARREN NJ 07059
MONELLO, MARIO A.	16A BUTTONWOOD LANE RUMSON NJ 07760
MONTESI, MAURIZIO	VIALE BUNGNY 54 MILAN 20136 ITALY

Claim Name	Address Information
MORRISON, ROBERT D.	905 HOLIDAY C.T.S SALEM OR 97302
MOSS, STEPHEN	P.O. BOX 400, DEPT. LBHI BRONXVILLE NY 10708-0400
MOUNTFORD, ROBERT C	AMITY FARM 314 GOAT HILL RD. LAMBERTVILLE NJ 08530
NADER, JOANNA	6 COURTFIELD GARDENS FLAT G LONDON SW5 0PA UNITED KINGDOM
NEHORAI, JOSEPH	30 ST JAMES MANSIONS, WEST END LANE LONDON NW6 2AA UNITED KINGDOM
NESTOR, THOMAS	204 THE TERRACE SEA GIRT NJ 08750
NOSAL, ALPHONSO W	275 NOANK RD. MYSTIC CT 06355
NUNEZ, BERNARD E	8030 COBBLECREEK CIRCLE POTOMAC MD 20854
ORREY, JEFFREY ROBERT	41 BRIGHTSIDE BILLERICAY ESSEX CM12 0LJ UNITED KINGDOM
PARK, SEI-HYONG	25 W 13TH ST., APT 6GN NEW YORK NY 10011
PATTERSON, KELLY W.	23 COLONY LANE ROSLYN HEIGHTS NY 11577
PAULINO, RICHARD G	PO BOX 332 AUBURN NY 13021
PAULSON, JEFFREY L	441 N BEND DRIVE MANCHESTER NH 03104
PEARSON, JAMES	12 PRINCE ALBERT ROAD REGENTS PARK LONDON NW1 75R UNITED KINGDOM
PERRY, SHLOMIT	317 SENECA AVENUE HAWORTH NJ 07641
PHIZACKERLEY, JOHN	VAAK REEFS 1, LANCASTER AVE WIMBLEDON SW195DE UNITED KINGDOM
PIERMONT, BARBARA F	12 COLONIAL DRIVE CONVENT STATION NJ 07960
PLOTKIN, HOWARD	351 SALINGER COURT MORGANVILLE NJ 07751
POLLOCK, SCOTT	3744 WOODLAND TRL EAGAN MN 55123
POURCELET, NICOLAS	28 RUE FABERT PARIS 75007 FRANCE
PRESTON, ALISTAIR	13 BROADWOOD TERR LONDON W8 6PL UNITED KINGDOM
QUIRK, JOSEPH F.	2135 VISTAZO EAST TIBURON CA 94920
RAJEHI, ZOUHAIR	FLAT E - 65 PONT STREET LONDON SW1X 0BD UNITED KINGDOM
REILLY, PATRICK	26 HILL GROVE, MARSHALLS PARK, ROMFORD ESSEC RM1 4JP UNITED KINGDOM
REUBEN, STACEY	28 CORAL CLOSE ROMFORD ESSEX UNITED KINGDOM
RICE, RICHARD J	18365 HERON GROSSE ILE MI 48138
RICKARD, MARTYN	19 BROADLANDS ROAD HOCKLEY ESSEX SS5 5DT UNITED KINGDOM
ROSE, DAVID J	41 STONEBROOK LANE COS COB CT 06807
ROSEN, GARY	6 WHITNEY ROAD SHORT HILLS NJ 07078
RUBIN, ALLAN	429 EAST 80TH STREET NEW YORK NY 10021
RUBINSTEIN, MAX	16 PINE ROAD SUFFERN NY 10901
RULE, GREGG L	4442 ROCKAWAY BEACH ROAD BAINBRIDGE ISLAND WA 98110
SACK, WILLIAM E	204 SEMINOLE VIEW LOUDON TN 37774-2177
SADE, ALEXANDER	20 BENEDICT PL PELHAM NY 10803-1701
SAFAEI, AVIDEH	10 STEWART PLACE #6CE WHITE PLAINS NY 10603
SAFARIK, JOHN J	7 BISCAYNE DRIVE HUNTINGTON NY 11743
SAMUEL, VALERIE	12 LEGARD RD LONDON N5 1DE UNITED KINGDOM
SANDS, JEROME D, JR.	3481 PACES VALLEY RD ATLANTA GA 30327
SANTANGELO, MICHAEL	231 AMBER STREET STATEN ISLAND NY 10306-1823
SEMONIAN JR, LEON	373 DEDHAM ST NEWTON MA 02459
SEMONIAN JR., LEON	373 DEDHAM ST NEWTON MA 02459
SETO, KAREN	FLAT 2 25 EARDLEY CRESCENT LONDON SW59JS UNITED KINGDOM
SETO, KAREN	FLAT 2 25 EARDLEY CRESCENT LONDON, GT LON SW59JS UNITED KINGDOM
SHIELDS, MARK JAMES	CHURCH FARM HOUSE CHURCH STREET RODMERSHAM SITTINGBOURNE, KENT ME9 0QD UNITED KINGDOM
SHORTER, FREDERICK J.	4830 N. MERIDIAN STREET INDIANAPOLIS IN 46208
SHURE, RICHARD M.	7301 TRAVERTINE DRIVE UNIT 303 BALTIMORE MD 21209
SLECKITIS, RICHARD J	2290 CAPTAIN WARING COURT MT. PLEASANT SC 29466
SMART, MARC	29 WOODHALL AVENUE PINNER MIDDLESEX HA53DY UNITED KINGDOM

Claim Name	Address Information
SMITH, CALVIN	C/O CORESQ LTD PO BOX 702 WATFORD - HERTS WD17 3YR UNITED KINGDOM
SMITH, J PHILIP	GIRDLE RIDGE ROAD KATONAH NY 10536
SMITH, WILLIAM C	1110 WHEATFIELD CT. CENTERVILLE OH 45458
SOBOCINSKI, DAVID P	198 BAY AVENUE HUNTINGTON NY 11743
SOBOCINSKI, DAVID P	198 BAY AVENUE HUNTINGTON NY 11743
SOLOMON, LEONARD	10 WILLOWS LANE WHITE PLAINS NY 10605
SOLOMON, LEONARD R.	10 WILLOWS LANE WHITE PLAINS NY 10605
SPRING, BURKHARD R	8 WINTERGREEN DR WEST MELVILLE NY 11747-1808
STAKKESTAD, TOVE	256 SAN REMO DRIVE JUPITER FL 33458
STANTON, EDWARD III	1220 HAROLD STREET HOUSTON TX 77006
STATE OF WERNER B PETER AND/OR LOIS Q PETER	6506 WAKEHURST RD CHARLOTTE NC 28226
STEINBERG, MICHAEL L	3771 COVENTRY LANE BOCA RATON FL 33496-4060
STEPHENS, RAYMOND	70 VINING CT APT A ORMOND BEACH FL 32176-6641
STIPO, MICHAEL	31 SHORE DRIVE WEST COPIAGUE NY 11726
STRIBLING, ROBERT W	564 OLD CLUB RD SO MACON GA 31210
STRONG, ROGER	30 EAST 71ST STREET APT. 9A NEW YORK NY 10021
SULLIVAN, CHRISTOPHER W.	424 BOXWOOD ROAD ROSEMONT PA 19010
SULLIVAN, DANIEL	250 WEST 88TH STREET NEW YORK NY 10024
SULZBURGH, CRAIG H.	349 E. 85TH STREET APT. 3E NEW YORK NY 10028
TALISH, MARVIN W.	100 HARBOR VIEW DRIVE APT 511 PORT WASHINGTON NY 11050
TALISH, MARVIN W.	100 HARBOR VIEW DRIVE APT 511 PORT WASHINGTON NY 11050
TANENBAUM, JESSE	2600 GLENN DRIVE BELLMORE NY 11710
TANG, KENNETH	70-20 108TH ST #10B FOREST HILLS NY 11375
TANNER, MARY C.	109 EAST 91ST. STREET NEW YORK NY 10128
TAYLOR, KEVIN CHARLES	4 REMBRANDT CLOSE ISLE OF DOGS LONDON E143UZ UNITED KINGDOM
TENZER, LEWIS O.	33 EAST CAMINO REAL APT 612 BOCA RATON FL 33432
THOMAN, JEFFREY R	21778 GATEHOUSE LANE ROCKY RIVER OH 44116
THOMPSON, BERITA	2106 E. HUCKLEBERRY LANE SPOKANE WA 99224
TOLMAN, MARC	6935 PERDIDO BAY TERRACE LAKE WORTH FL 33463
TOMS, A.R.	77 RAYLEIGH ROAD HUTTON ESSEX CM13 1AP UNITED KINGDOM
TUCK, NATALIE	169 AMHERST DRIVE ORPINGTON, KENT BR5 2HN UNITED KINGDOM
VALDRIGHI, JOHN A.	3124 SOUTH 113TH ST OMAHA NE 68144
VAN AARDE, JOHN BENJ	2 MACKESON RD FIRST FLOOR FLAT LONDON NW3 2LT UNITED KINGDOM
VENER, BARRY	28 WEST 88TH STREET APT 2B NEW YORK NY 10024
VERDERAME, ANDRE	10 EAST END AVENUE, APT. 3N NEW YORK NY 10075
VERRILLO, ROBERT	115 LUBBOCK RD CHISLEHURST KENT BR7 5LA UNITED KINGDOM
VOELKER, ERIC	1025 MAXWELL LANE UNIT #415 HOBOKEN NJ 07030
VON RIEKHOFF, ANDRE	73 WORTH - PH B NEW YORK NY 10013-3483
WAGNER, WILLIAM A	5555 ANNAMARIE COURT CINCINNATI OH 45247
WALET JR, CHARLES T	65 VERSAILLES BLVD NEW ORLEANS LA 70125
WALKER, NICOLAS ALEXANDER	42 WESTMORELAND ROAD LONDON SW13 9RY UNITED KINGDOM
WALLACE, OLGA	16222 121ST TERRACE NORTH JUPITER FL 33478-8232
WAN, YI	36 FOX RUN NEW PROVIDENCE NJ 07974
WEISIGER, CARY N	P.O. BOX 643 MADISON CT 06443
WEISS, VIKRAM PISHARODY	2362 E MOONRISE PL TUCSON AZ 85719-2038
WELLS, NICHOLAS ROBERT MATTHEW	BM LB RETURNS LONDON WC1N 3XX UNITED KINGDOM
WEST, JONATHAN	BRIDGE HOUSE, BULL LANE GERRARDS CROSS BUCKINGHAMSHIRE SL9 8RL UNITED KINGDOM
WHALEN, JOHN A	300 OAKWOOD DR HAMILTON OH 45013

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WILLIAMS, KIM R	880 W LAKE SAMMONISH PKWY NE BELLEVUE WA 98008
WITTE, CAROLINE	700 FORT WASHINGTON AVE. #2K NEW YORK NY
WRIGHT, JOHN KING	9008 PORTSMOUTH CT PONTE VEDRA BEACH FL 32082
WYMAN, ROBERT C.	699 TEN HEUN DRIVE APT 10 FALMOUTH MA 02540
YEE, JACK	117 TAI HANG HAU NEW TERRITORIES HONG KONG
YEE, TOMMY	3933 CASANOVA DRIVE SAN MATEO CA 94403
YIE, RAYMOND	227-16 64TH AVE OAKLAND GARDENS NY 11364
YOO, RONALD J.	850 PARK AVENUE APARTMENT C NEW YORK NY 10015

Total Creditor count 297

EXHIBIT V

Claim Name	Address Information
ANDREE, KEVIN	10 ARROWWOOD DRIVE HAMILTON NJ 08690
ANDREWS, COLLETTE	710 VALLEY STREET MAPLEWOOD NJ 07040
ASHE, KATHLEEN M	219 TRENTON BLVD SEA GIRT NJ 08750
BAER, NORBERT	194 ASCAN AVENUE FOREST HILLS NY 11375
BAXTER, SUSAN EVELYN	8 EXETER MEWS LONDON SW61PW UNITED KINGDOM
BRAND, JAMES G.	375 BLYTHE ROAD RIVERSIDE IL 60546
BRANDT, GARY G.	12353 SOUTHHAMPTON DRIVE BISHOPVILLE MD 21813
BRAY, ANTHONY	13 CO-OPERATIVE ST SPRINGHEAD LANCS OLDHAM OL45TH UNITED KINGDOM
BRENNAN, TERRY	PEAR TREE LODGE, BLACKNESS LANE WOKING SURREY GU22 7SB UNITED KINGDOM
BROWN, MELVILLE M. JR.	9516 FAIRCREST DRIVE DALLAS TX 75238
BUTTON, JEAN C.	FLAT 1, 22 HERMON HILL WANSTEAD LONDON E11 2AP UNITED KINGDOM
CALHOUN, JOHN W. III	532 PEACHTREE BATTLE AVE, NW ATLANTA GA 30305
CALLIES, GUILLEMETTE	16 BIS, RUE SOYER NEUILLY-SUR-SEINE F92200 FRANCE
CALUS, DENISE	9 CLYDE CRESCENT UPMINSTER ESSEX RM14 1SS UNITED KINGDOM
CANTELUPÉ, JAMES	1822 NORTH FREMONT CHICAGO IL 60614
CARAFI, PEDRO	AV. URUGUAY 3241 UF 35 SAN FERNANDO (1644) BUENOS AIRES ARGENTINA
CARLOS, BONZON	260 WEST 54TH ST. APT 45E NEW YORK NY 10019
CARLSON, RAYMOND M.	59 LONGVIEW ROAD PORT WASHINGTON NY 11050
CARTIER, ANNE MICHELE	16-16 160TH STREET WHITESTONE NY 11357
CASRIEL, LYLE	2 FIFTH AVENUE, APT. 5G NEW YORK NY 10011
CHASE, LANDRETH	PO BOX 426 LOCUST VALLEY NY 11560
CHIPMAN, SANDS	5635 SOUTHWESTERN DALLAS TX 75209
CHIPMAN, SANDS	FRANKLIN SKIERSKI LOVALL HAYWARD LLP C/O MELISSA S. HAYWARD 10501 N. CENTRAL EXPY., STE. 106 DALLAS TX 75231
CHRISTOPHER, STEVENS	17310 HALEY FALLS LANE HOUSTON TX 77095
COHEN, DARIAN J.	5035 WAGNER WAY OAK PARK CA 91377
COHEN, MICHAEL C	9 MEADOWS WOODS ROAD LAKE SUCCESS NY 11020
COHEN, PABLO	ORTIZ DE OCAMPO 2655 PISO 7 DTO 1 BUENOS AIRES 1425 ARGENTINA
CONNOLLY, THOMAS J.	2710 GOSMONT PLACE CUMMING GA 30041
CONNOLLY, THOMAS J.	2710 GOSMONT PLACE CUMMING GA 30041
COQUIS POWER, LAURA	FORMERLY LAURA STILLMAN FLAT 6, 1A GROSVENOR GARDENS LONDON SW1 0BD UNITED KINGDOM
D'ALOIA, LOUIS	268 FERNHEAD AVE MONROE TOWNSHIP NJ 08831
DA SILVA, ANTONIO R.	3 TAMARA CT CENTEREACH NY 11720
DELMONTE, GREGORY	5 SADDLE BROOK DR HO HO KUS NJ 07423-1315
DONOFRIO, JAMES	21 PENBROOK LOOP STATEN ISLAND NY 10309
DUDA, MICHAEL	380 92ND ST. APT. D9 BROOKLYN NY 11209
FORTUNE, JANICE K	4500 PARK COURT BELLAIRE TX 77401
FOSTER, BENJAMIN	814 TULIP LN NAPERVILLE IL 60540-7333
FU, TIANNA	25 COUNTY CENTER ROAD APT A-12 WHITE PLAINS NY 10607
GASPARRO, PAUL	105 STUYVESANT AVE RYE NY 10580
GILFENBAUM, AMY S	2 HORATIO ST. APT.5L NEW YORK NY 10014
GLADSTONE, ABBEY H.	9130 BAYBURY LN WEST PALM BCH FL 33411-1890
GOODWYN, RICHARD B. JR.	8 NORTH ROHALLION DRIVE RUMSON NJ 07760
GRAVES, JOSEPH T.	28940 N SKYCREST DR. MUNDELEIN IL 60060
GREENSPAN, NEIL	200 RIVERSIDE BLVD APT 4M NEW YORK NY 10069
GREGORY, JOSEPH	26 LLOYD HAVEN DRIVE HUNTINGTON NY 11743
GUERRON, JORGE	3 TUDOR PLACE MANALAPAN NJ 07726
HALLS, DEBORAH G.	32 KIMBERLEY ROAD WALTHAMSTOW E17 5EE UNITED KINGDOM

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KHER, YOGESH	10 HASKEL DRIVE PRINCETON JUNCTION NJ 08550
KIEN KOTCHER, LAURI	250 EAST 87TH ST, APT 16F NEW YORK NY 10128
KOLLYDAS, PETER	28 COLERIDGE DR MARLBORO NJ 07746
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KONNO, KENJI	6-18-2-801 SHIMOUMA SETAGAYAKU TOKYO JAPAN
LAMAR, MARIO	21 PRINCESS COURT STAMFORD CT 06903
LAURIE, KEVIN	90 ARRANDALE ROAD ROCKVILLE CENTRE NY 11570
LAURINO, JOHN	2360 LINDENMERE DRIVE MERRICK NY 11566
LEACH, EVERETT	125 QUEENS AVENUE ELMONT NY 11003
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LEE, MICHAEL	47 AMAGANSETT DRIVE MORGANVILLE NJ 07751
LEE, PETER C.	1512 ISABELLA ST WILMETTE IL 60091
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LEVY, DORIAN A	25 W 75TH STREET APT 3B NEW YORK NY 10023
LEVY, DORIAN A	25 W 75TH STREET APT 3B NEW YORK NY 10023
LIOTTI, FABIO	74 YORK MANSIONS PRINCE OF WALES DRIVE LONDON SW11 4BW UNITED KINGDOM
LUCAS, JEROME D.	87 WHITE HILL ROAD COLD SPRING HARBOR NY 11724
LUGTU, JONATHAN	142 BREWSTER AVE PISCATAWAY NJ 08854-2229
MACDONALD, ROBERTO JUAN	IBERA 164 1609 BOULOGNE PROVINCIA DE BUENOS AIRES ARGENTINA
MAITIN, ROBERT	121 FOREST DR. SHORT HILLS NJ 07078
MANCILLA, DAVID H	11 GUINEA HOLLOW ROAD LEBANON NJ 08833
MANNING, MARJORIE R.	511 E SADDLE RIVER RD. RIDGEWOOD NJ 07450
MARCUS, LISA	131 DEVRIESE COURT TENAFLY NJ 07670
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MCCLELLAN, RYAN	444 HERMOSA AVENUE, #101 HERMOSA BEACH CA 90254
MCCOOEY, KEVIN C.	315 EAST 68TH STREET APT 8T NEW YORK NY 10021
MCGREGOR, FRANK	10 LEE COURT PLAINSBORO NJ 08536
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MCMAHON, JOANNE PATRICIA	7B, 22 EAST 36TH STREET NEW YORK NY 10016
MEEK, MARY	4043 FAIRWAY DRIVE WILMETTE IL 60091
MERRIMAN, HUW W.	WELLBROOK HOUSE FIR TOLL ROAD MAYFIELD TN20 6NF UNITED KINGDOM
MERRIMAN, SHAWNDA D.	567 KRYPTONITE DR. CASTLE ROCK CO 80108
MICHAEL, RONEMOUS	5215 LACREEK LANE SPRING TX 77379
MILLER, CHRISTINA X.	100 DUDLEY STREER APT 2341 JERSEY CITY NJ 07302
MORAN, BRIAN M.	139 S TRYON ST UNIT 4B CHARLOTTE NC 202022142
MULLER, ERIK W.	137 WOOSTER ST. APT 5A NEW YORK NY 10012
MURPHY, KEVIN C.	4 ATHERTON RD WINCHESTER MA 01890
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O'KEEFE, SEAN B.	660 SHERWOOD RD HO HO KUS NJ 07423
ORLOSKY, JASON	25 GLENBROOK ROAD, APT. 606 STAMFORD CT 06902
OWEN, KEVIN HUGH	1451 MOUNTAIN BLVD OAKLAND CA 94611
PAGDIWALLA, ASHA	169 E 88TH STREET APT 4 NEW YORK NY 10128
PALCHYNSKY, JOHN N.	32 HILLDALE ROAD PINE BROOK NJ 07058
PETTIT-BREINGAN, LARA	7A LOCUST LANE HUNTINGTON NY 11743
PLASKETT, RODNEY A.	40 BIRCHWOOD LANE HARTSDALE NY 10530
PUSKULDJIAN, PAUL A.	50 ROOSEVELT AVE GLEN HEAD NY 11545
RAFFAELE, DIANE	144 E 84TH STREET APT 6G NEW YORK NY 10028
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SAKS, ROGER	64 TWIN BROOKS RD SADDLE RIVER NJ 07458
SALVATORE, JULIANNE	309 101ST STREET BROOKLYN NY 11209
SARKAR, AMIT K	78 LANSDOWNE RD NOTTINGHILL LONDON W112LS UNITED KINGDOM
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SMEJKAL, FRANK	1305 BEVERLY STREET HOUSTON TX 77008
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SMITH, ROBERT DAVID	635 W 42ND ST # 2E NEW YORK NY 10036
STACK, RONALD A.	22 SHOREWOOD DRIVE SANDS POINT NY 11050
STANDFORD-BUTLER, DEBORAH	26 CORNEILUIS WAY SOMERSET NJ 08873
SYPECK, ROBERT S	15 HIGHLAND AVE FAIR HAVEN NJ 07704
SYPECK, ROBERT S	15 HIGHLAND AVE FAIR HAVEN NJ 07704
TAKIL, GURCAN	161 BLUE HERON CT HOLMDEL NJ 07733
TALBOT, BRIAN	15 CATHEDRAL AVENUE GARDEN CITY NY 11530
THAW, MITCHELL D.	53 MAPLE AVENUE NORTH WESTPORT CT 06880
THORNTON, MATTHEW	514 WILLOW RD WINNETKA IL 60093-4134
TOBIN, PAUL G.	20 E. CEDAR ST., 4E CHICAGO IL 60611
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VENKATESH, PRASANA	17 EVELYN ROAD APT 20-05 309306 SINGAPORE
VERMA, DIVYA	3195 ASHER RD ANN ARBOR MI 48104-4170
VOJTA,MARJORIE C.	4412 COTTONWOOD SCOTTSBLUFF NE 69361
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WARDELL, JEFFERY K.	2255 BUSH STREET #1 SAN FRANCISCO CA 94115
WARREN, ANGUS	27 ANTROBUS ROAD LONDON W4 5HY UNITED KINGDOM
WEILL, THIERRY	FLAT 3, 95 AVENUE ROAD NW86HY UNITED KINGDOM
WHITEMORE, ERLE TODD	6179 E. OTERO DR. CENTENNIAL CO 80112
WINTHROP, DEREK A.	203 EAST 72ND ST APT 5D NEW YORK NY 10021
WOODTHORPE, JAMES W	44 HOLMEWOOD RIDGE LANGTON GREEN, KENT TN3 0ED UNITED KINGDOM
ZAMEER, KHAN H.	25-GREEN ACRES AVENUE EAST BRUNSWICK NJ 08816

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Total Creditor count 144

EXHIBIT W

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ANDREWS, COLLETTE	710 VALLEY STREET MAPLEWOOD NJ 07040
ANTONCIC, MADELYN	350 EAST 57TH STREET APARTMENT 13A NEW YORK NY 10022
BAIGIS, SHERI	250 3RD ST ARCHBALD PA 18403
BROOKS (FOMERLY KUICK), CHERI	1870 SOMERSET LANE WHEATON IL 60189
BROWN, JONATHAN H.	2939 AVENUE Y APT #4F BROOKLYN NY 11235
BUTLER-MCLAUGHLIN, CECELIA E.	2 LANGDON ROAD CARLE PLACE NY 11514
CARPENTER, THERESA J.	72 NORTH STATE ROAD # 170 BRIARCLIFF MANOR NY 10510
CARSON, LAUREN	111 WORTH ST, APT 61 NEW YORK NY 10013-4022
CHING, STEVE	757 JACKSON STREET APT. 201 SAN FRANCISCO CA 94133
CONNOLLY, THOMAS J.	2710 GROMONT PLACE CUMMING GA 30041
CRAMER, REBEKAH W.	2670 MANOR PL ELLENWOOD GA 302942544
CRAMER, REBEKAH W.	2670 MANOR PL ELLENWOOD GA 302942544
CRAMER, REBEKAH W.	2670 MANOR PL ELLENWOOD GA 302942544
DILLAH, JILLIAN	1425 AMSTERDAM AVENUE APT# 8R NEW YORK NY 10027
FRIEDMAN, STEPHEN J.	857 FIFTH AVENUE NEW YORK NY 10065
GASPARRO, PAUL	105 STUYVESANT AVE RYE NY 10580
GROSSBLATT, JOSHUA	26575 AGOURA RD CALABASAS CA 91302
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HROMIC, HARIS	25-40 SHARE BLVD G-I ASTORIA NY 11102
KAUKONEN, ROBIN	30 UNERHILL ROAD MILL VALLEY CA 94941
KELLY, SEAN	1002 MILL VALLEY DRIVE SUGARLAND TX 77478
KOBIELSKI, CAROL	15 HOLIDAY LANE ENFIELD CT 06082
LARS P. JACOBSON	909 15TH STREET HERMOSA BEACH CA 90254
LASRY, FRANCOIS	121 EAST 71ST STREET NEW YORK NY 10021
LEE, EDMUND	23-18 DORCHESTER RD FAIR LAWN NJ 07410
MACKINNON, MICHAEL L	31 APPLGARTH ROAD LONDON W14 0HY UNITED KINGDOM
MIKHAIL, REDA	319 ABINGDON AVENUE STATEN ISLAND NY 10308
MOORE, TODD CHRISTOPHER	15403 STABLE STAR CIRCLE CYPRESS TX 77429
NAGARAJ, HEMANTH	22 E 36 ST APT 4B NEW YORK NY 10016
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RIESSEN, NATALIE S.	205 EAST 59TH STREET, #19A NEW YORK NY 10022
RIESSEN, NATALIE S.	205 EAST 59TH STREET, #19A NEW YORK NY 10022
RIESSEN, NATALIE S.	205 EAST 59TH STREET, #19A NEW YORK NY 10022
RIESSEN, NATALIE S.	205 EAST 59TH STREET, #19A NEW YORK NY 10022
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SCHREIBER, RUSSELL	FLAT 5 CADOGAN COURT GARDENS 1 D'OYLEY STREET GT LON GT LON LONDON SW1X 9AQ UNITED KINGDOM
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SKRAPITS, TOM	1755 ROLAND AVENUE WANTAGH NY 11793
SKRAPITS, TOM	1755 ROLAND AVENUE WANTAGH NY 11793
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SPITAL, SAUL H.	10 JEANINE COURT MANALAPAN NJ 07726
SPITAL, SAUL H.	10 JEANINE COURT MANALAPAN NJ 07726
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TOLMAN, MARC	6935 PERDIDO BAY TERRACE LAKE WORTH FL 33463
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WALLACE, WILLIAM A.	95 MYSTIC DR OSSINING NY 10562-1965
WILSON, DAVID	532 49 AVENUE SW CALGARY, AB T2S 1G5 CANADA
WINTERS, WK	42 WEST GREEN HEIGHTON NEWTON AYCLIFFE CO DURHAM DL5 6PE UNITED KINGDOM

Total Creditor count 60
